

U.S. v. Fisher  
1:21-cr-231  
Government's First Exhibit List

Exhibit Number	Exhibit Name (Descriptive)	Offered	Objections			Admitted	
			Fisher	Sinnott	Weibel	Date	Witness
1-1-A	Nov. 9, 2018 Burn In - 5:40 - 5:55 - FISHER - Fisher has done 35 conservation funds since 2002						
1-1-B	Nov. 9, 2018 Burn In - 57:00 - 57:29 - FISHER - Someone needs to have a half million of taxable income and a million above works better						
1-1-C	Nov. 9, 2018 Burn In - 36:12 - 36:22 - FISHER - 4.5 to 1						
1-1-D	Nov. 9, 2018 Burn In - 15:33 - 16:09 - FISHER - Basically a tax shelter						
1-1-E	Nov. 9, 2018 Burn In - 16:09 - 16:19 - FISHER - It is extremely important you have some economic purpose						
1-1-F	Nov. 9, 2018 Burn In - 1:00:21 - 1:00:46 - FISHER - We pay referral fees in the 8-10% range						
1-1	Nov. 9, 2018 Burn In [Redacted]						
1-2-A	Nov. 15, 2018 Burn In - 7:12 - 7:27 - SINNOTT - I'm more of Fisher's business partner than his attorney.						
1-2-B	Nov. 15, 2018 Burn In - 10:51 - 10:57 - SINNOTT - Sinnott joined with Fisher in 2013						
1-2-C	Nov. 15, 2018 Burn in - 43:06 - 43:33 - FISHER - You don't want somebody saying, yeah, that's that tax shelter I invested in.						
1-2-D	Nov. 15, 2018 Burn In - 58:47 - 58:55 - SINNOTT - When you write the check to us for \$100K, the alternative to that is writing a check to the IRS for \$170K						
1-2-E	Nov. 15, 2018 Burn In - 39:09 - 40:30 - SINNOTT - Everyone is on board for the vote - Because it's all optics						
1-2-F	Nov. 15, 2018 Burn In - 1:44:12 - 1:44:46 - SINNOTT - We won't do a capital call, we want the optics of having the ability						
1-2-G	Nov. 15, 2018 Burn In - 29:50 - 30:05 - FISHER - You paper the file with						
1-2-H	Nov. 15, 2018 Burn In - 40:47 - 40:49 - The IRS doesn't have any budget to really refute our stack of paper						
1-2-I	Nov. 15, 2018 Burn In - 20:19 - 20:45 - FISHER - We started back in 2013 or 2014 paying CPA's referral fees. You'd be amazed at how our business increased.						
1-2-J	Nov. 15, 2018 Burn In - 28:31 - 29:01 - FISHER - Your appraisal really is your business plan						

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1-2-K	Nov. 15, 2018 Burn In - 1:21:58 - 1:22:01 - FISHER - We basically have to provide a road map for the appraisers						
1-2-L	Nov. 15, 2018 Burn In - 1:22:36 - 1:22:49 - FISHER - We have to give the						
1-2-M	Nov. 15, 2018 Burn In - 55:26 - 55:46 - FISHER - The law says you spread the conservation deduction on the day you make the easement						
1-2-N	Nov. 15, 2018 Burn In - 43:38 - 44:00 - FISHER - Tell your clients this is a tax advantage real estate investment. You have to refer to it like that.						
1-2-O	Nov. 15, 2018 Burn In - 1:47:56 - 1:48:11 - When a judge looks at the marketing materials, we want him to say where is the conservation						
1-2-P	Nov. 15, 2018 Burn In - 2:01:46 - 2:01:53 - FISHER - The line again is tax advantage real estate						
1-2	Nov. 15, 2018 Burn In [Redacted]						
1-3-A	Jan. 3, 2019 Burn In - 00:00 - 00:14 - UC identifying himself and date of recording						
1-3-B	Jan. 3, 2019 Burn In - 00:48 - 2:02 - FISHER - We'll need to date everything of course as of December 31.						
1-3	Jan. 3, 2019 Burn In [Redacted]						
1-4-A	Feb. 25, 2019 Burn In - 00:00 - 00:19 - UC identifying himself and date of recording						
1-4-B	Feb. 25, 2019 Burn In - 00:30 - 00:35 - SINNOTT - Sinnott answers phone						
1-4-C	Feb. 25, 2019 Burn In - 1:35 - 2:47 - FISHER - Remember we did this as of the end of December so I don't want to forward it over email. SINNOTT - Need a check dated in December						
1-4-D	Feb. 25, 2019 Burn In - 5:18 - 6:02 - FISHER - Everything to be by mail and needs to date it mid-December						
1-4	Feb. 25, 2019 Burn In [Redacted]						
1-5-A	May 15, 2019 Burn In - 00:00 - 00:15 - UC identifying himself and date of recording						
1-5-B	May 15, 2019 Burn In - 3:22 - 4:30- FISHER - We got to basically backdate the subscription agreement.						
1-5-C	May 15, 2019 Burn In - 5:32 - 5:36 - Remember, 2018 we just keep between us and phone calls.						
1-5	May 15, 2019 Burn In [Redacted]						
1-6-A	July 9, 2019 Burn In - 00:00 - 00:14 - UC identifying himself and date of recording						

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1-6-B	July 9, 2019 Burn In - 1:09 - 2:32 - FISHER - You know we got to backdate stuff.						
1-6	July 9, 2019 Burn In [Redacted]						
1-7-A	July 22, 2019 Burn In - 1:18:16 - 1:18:39 - FISHER - At first blush you wouldn't notice it as being a tax shelter.						
1-7-B	July 22, 2019 Burn In - 1:09 - 1:26 - UC identifying himself and date of recording						
1-7-C	July 22, 2019 Burn In - 1:25:07 - 1:25:24 - FISHER - Do you have the paperwork from the gentleman						
1-7-D	July 22, 2019 Burn In - 1:31:17 - 1:32:04 - FISHER - Put down 12/15 last year						
1-7-E	July 22, 2019 Burn In - 1:35:42 - 1:36:00 - FISHER - We don't do this for just anybody						
1-7-F	July 22, 2019 Burn In - 1:36:20 - 1:36:38 - FISHER - If you get people that want a real investment						
1-7-G	July 22, 2019 Burn In - 1:39:26 - 1:39:52 - I mean, I'm already into something						
1-7-H	July 22, 2019 Burn In - 1:13:47 - 1:13:56 - FISHER - Many investors do it strictly for tax						
1-7-I	July 22, 2019 Burn In - 1:38:42 - 1:38:47 - Make check to Southeastern Properties Acquisition 2018 Fund						
1-7	July 22, 2019 Burn In [Redacted]						
1-8	Nov. 9, 2018 Audio - Fisher						
1-9	Nov. 15, 2018 Audio - Fisher & Sinnott						
1-10	Jan. 3, 2019 Audio - Fisher						
1-11	Feb. 25, 2019 Audio - Fisher & Sinnott						
1-12	May 15, 2019 Audio - Fisher						
1-13	July 9, 2019 Audio - Fisher						
1-14	July 22, 2019 Audio - Fisher & Marriner						
1-15	Nov. 9, 2018 Certified Transcript [Redacted]						
1-16	Nov. 15, 2018 Certified Transcript [Redacted]						
1-17	Jan. 3, 2019 Certified Transcript [Redacted]						
1-18	Feb. 25, 2019 Certified Transcript [Redacted]						
1-19	May 15, 2019 Certified Transcript [Redacted]						
1-20	July 9, 2019 Certified Transcript [Redacted]						
1-21	July 22, 2019 Certified Transcript [Redacted]						
1-22	Feb. 25, 2019 FISHER to Buntin to Discuss SA Elias 2019 participation for SPA 2018						

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1-23	Package sent by SA Elias for \$10,000 participation, check and subscription						
1-24	Package mailed by Jennifer Buntin with documents						
1-25	UPS Receipt of SA Elias mailing package to Fisher						
1-26	SA Elias provided executed subscription signed by Fisher						
1-27	Subscription signed by Fisher						
1-28	SA Elias provided Schedule K-1 and Form 8886						
1-29	K-1 for SA Elias						
1-30	Form 8886 for SA Elias						
1-31	Package provided for SA Elias "client"						
1-32	Kate Joy provides false documents for SA Elias's "client"						
1-33	Schedule K-1 for SA Elias's "client"						
1-34	Form 8886 for SA Elias's "Client"						
1-35	Form 8283 for SA Elias's "Client"						
1-36	Appraisal Summary for SA Elias's "client"						
2-1	Certified 2013 Ft Myers Appraisal						
2-2	Certified 2013 Ft Myers Form 8283						
2-3	2013 Ft Myers Appraisal (submitted to expert) (tax return version)						
2-4	Certified 2014 Inland Bluffton Appraisal						
2-5	Certified 2014 Inland Bluffton Form 8283						
2-6	2014 Inland Bluffton Appraisal (submitted to expert) (tax return version)						
2-7	Certified 2014 Mountaintop Appraisal						
2-8	Certified 2014 Mountaintop Form 8283						
2-9	2014 Mountaintop Appraisal (submitted to expert) (tax return version)						
2-10	Certified 2014 River Club Appraisal						
2-11	Certified 2014 River Club Form 8283						
2-12	2014 River Club Holdings Appraisal (submitted to expert) (tax return version)						
2-13	Certified 2014 Thompson Mountain Appraisal						
2-14	Certified 2014 Thompson Mountain Form 8283						
2-15	2014 Thompson Mountain Appraisal (submitted to expert) (tax return version)						
2-16	Certified 2015 Sand Investment Appraisal						
2-17	Certified 2015 Sand Investment Form 8283						
2-18	2015 Sand Investment Appraisal (submitted to expert) (appraiser version)						
2-19	Certified 2015 Jenny's Lane Appraisal						

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2-20	Certified 2015 Jenny's Lane Form 8283						
2-21	2015 Jenny's Lane Appraisal (submitted to expert) (tax return version)						
2-22	Certified 2015 NC Whisper Mountain Appraisal						
2-23	Certified 2015 NC Whisper Mountain Form 8283						
2-24	2015 NC Whisper Mountain Appraisal (submitted to expert) (appraiser version)						
2-25	Certified 2015 Chestatee Appraisal						
2-26	Certified 2015 Chestatee Form 8283						
2-27	2015 Chestatee Appraisal (submitted to expert) (appraiser version)						
2-28	2016 Crimson Independence Appraisal (submitted to expert) (appraiser version)						
2-29	Certified 2016 Crimson Independence Form 8283						
2-32	Certified 2016 Old Paris Form 8283						
2-33	2016 Old Paris Appraisal (submitted to expert) (appraiser version)						
2-34	Certified 2016 Hillside Holdings Appraisal						
2-35	Certified 2016 Hillside Holdings Form 8283						
2-36	2016 Hillside Holdings Appraisal (submitted to expert) (appraiser version)						
2-38	Certified 2016 Nautical Hill Form 8283						
2-39	2016 Nautical Hill Holdings Appraisal (submitted to expert) (appraiser version)						
2-40	Certified 2017 Figure 8 (Highlands) Form Appraisal (incomplete)						
2-41	Certified 2017 Figure 8 (Highlands) Form 8283						
2-42	2017 Figure 8 (Highlands) Appraisal (submitted to expert) (appraiser version)						
2-43	Certified 2017 Argent TH A Appraisal						
2-44	Certified 2017 Argent TH A Form 8283						
2-45	2017 Argent TH A Appraisal (submitted to expert) (appraiser version)						
2-46	Certified 2017 Sandlapper Hill Appraisal						
2-47	Certified 2017 Sandlapper Hill Form 8283						
2-48	2017 Sandlapper Hill Appraisal (submitted to expert) (appraiser version)						
2-49	Certified 2017 Figure 8 (GA) Appraisal						
2-50	Certified 2017 Figure 8 (GA) Form 8283						

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2-51	2017 Figure 8 (Georgia) Appraisal (submitted to expert) (appraiser version)						
2-52	Certified 2018 Winnemucca Appraisal						
2-53	Certified 2018 Winnemucca Form 8283						
2-54	2018 Winnemucca Appraisal (submitted to expert) (appraiser version)						
2-55	Certified 2018 Storm Crow Appraisal						
2-56	Certified 2018 Storm Crow Form 8283						
2-57	2018 Storm Crow Appraisal (submitted to expert) (appraiser version)						
2-58	Certified 2018 EIA Appraisal						
2-59	Certified 2018 Equity Investment Form 8283						
2-60	2018 Equity Investment Appraisal (submitted to expert) (appraiser version)						
2-61	Certified 2019 Bay Creek South Appraisal						
2-62	Certified 2019 Bay Creek South Form 8283						
2-63	Certified 2012 Inland Capital Investment Fund II - Highland Headwaters I Appraisal						
2-64	Certified 2012 Inland Capital Investment Fund II - Highland Headwaters I Form 8283						
2-65	Certified 2012 Inland Capital Investment Fund II - Highland Headwaters II Appraisal						
2-66	Certified 2012 Inland Capital Investment Fund II - Highland Headwaters II Form 8283						
2-67	Certified 2012 Inland Capital Investment Fund II - Laurel Headwaters Appraisal						
2-68	Certified 2012 Inland Capital Investment Fund II - Laurel Headwaters Form 8283						
2-69	Certified 2009 Robinson Laurel Form 8283						
3-1	2013 Sale of Partnership Interests re: Ft. Myers Limited Partnership						
3-2	Ft. Myers Partnership Interest Purchase Agreement						
3-3	2014 Membership Interest Purchase Agreement for Thompson Mountain (unsigned)						
3-4	2014 Membership Interest Purchase Agreement for Thompson Mountain (unsigned)						
3-5	2014 MIPA for Inland Bluffton						
3-6	Membership Interest Purchase Agreement for Inland Bluffton						
3-7	August 1, 2015, Membership Interest Purchase Agreement re: Jenny's Lane						

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3-8	Partnership Interest Purchase Agreement between Asheville Land Partners, LLC, Inland Capital Management LLC, and Charlie Ball, Troylyn Ball, Jerry and Jaynan Ball, and Ball Partners						
3-9	2015 MIPA for Sand Investment						
3-11	April 1, 2016 Membership Interest Purchase Agreement re: Hillside Holdings - \$2,250,000						
3-12	April 30, 2016 Assignment of Membership Interest in Hillside Holdings to Inland Capital Sierra Holdings						
3-13	December 2016 Purchase and Sale Agreement re: Jointly Owned University Property at Hillside Holdings - \$150,175						
3-14	Nautical Hill Closing Documents						
3-15	February 27, 2015 Real Property Purchase Agreement between Herman and Becker						
3-16	December 28, 2015 Membership Interest Purchase Agreement re: Nautical Hill Holdings						
3-17	2016 MIPA for Sandlapper						
3-18	2017 Membership Interest Purchase Agreement for Argent TH A (signed)						
3-19	2017 Membership Interest Purchase Agreement for Argent TH A						
3-21	2017 Membership Interest Purchase Agreement for Figure 8 (Highlands)						
3-22	First Amended MIPA - Figure 8 (Highlands)						
3-23	Second Amended MIPA - Figure 8 (Highlands)						
3-24	2017 Membership Interest Purchase Agreement for Highland Property Holdings						
3-25	Amendment to Membership Interest Purchase Agreement re: Storm Crow						
3-26	Membership Interest Purchase Agreement for Storm Crow						
3-27	Storm Crow Closing Documents						
3-28	October 3, 2018 Equity Investment Associates Membership Interest Purchase Agreement						
3-29	December 19, 2018 Assignment of Membership Interest in Equity Investment Associates						
3-30	Land Purchase Agreement for Marshall Ranch (Winnemucca)						
3-31	Marshall Ranch Deed (Winnemucca)						
3-32	Marshall Ranch Deed of Trust and Promissory Note (Winnemucca)						
3-33	August 8, 2018 Purchase Agreement for Water Rights for Winnemucca Holdings						

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3-34	Membership Interest Purchase Agreement for Winnemucca Holdings, LLC						
3-35	Land Purchase Agreement for Paiute Canyon						
3-36	MIPA Between Inland Capital Investment Fund 2014 and Grassland Investors re: Mountaintop Property Investments						
3-37	Deed for Old Paris Landing Holdings - December 16, 2015						
3-38	2016 MIPA for Figure 8 (Georgia)						
3-39	Amended MIPA Figure 8 Georgia						
4-1	PPM - 2008 Robinson Laurel 2008						
4-2	PPM - 2009 and 2010 Robinson Laurel						
4-3	PPM - 2010 High Mountain Meadows						
4-4	PPM - 2011 Inland Capital Investment Fund						
4-5	PPM - 2011 Inland Capital Investment Fund (Draft)						
4-6	PPM - 2012 Inland Capital Investment Fund II						
4-7	PPM - 2013 Inland Capital Investment Fund 2013						
4-8	PPM - 2014 Inland Capital Investment Fund 2014						
4-9	PPM - 2014 Southern Appalachian Investment Fund						
4-10	PPM - 2015 Inland Capital Appalachian Fund						
4-11	PPM - 2015 Inland Capital Coastal Fund						
4-12	PPM - 2015 Inland Capital Property Fund						
4-13	PPM - 2016 Coastal Property Holdings						
4-14	PPM - 2016 Inland Capital Sierra Holdings						
4-15	PPM - 2017 Coastal Community Partners						
4-16	PPM - 2017 Community Investment Partnership						
4-17	PPM - 2017 Open Vista Holdings						
4-18	PPM - 2018 Eastern Sierra Holdings						
4-19	PPM - 2018 Mountaintop Vista Holdings						
4-20	PPM - 2018 Southeast Property Acquisitions						
4-21	PPM - 2019 Bay Creek Acquisitions						
4-22	PPM - 2019 Perquimans						
4-25	ICIF 2014 Executive Summary						
4-26	ICIF 2013 Executive Summary						
4-27	CIP Executive Summary						
4-28	ICPF Executive Summary						
4-29	ICAF Executive Summary						
4-30	ICCF Executive Summary						
4-31	Eastern Sierra Holding Executive Summary						



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4-32	SAIF Executive Summary						
4-33	Ex C - OVH Exec. Summary - 10.25.2017						
4-34	IC Sierra Holdings - Executive Summary						
4-35	Exec. Summary - Coastal Property Holdings- Updates 12-1-2016						
4-36	CCP Ex C - Exec Summary (reduced)						
4-37	Exec. Summary - SPA (Wilmington, NC) 2018						
4-38	Exec. Summary - Mountaintop Vista Holdings, LLC (Marshall Ranch, NV)- reduced						
4-39	Southern App Investment Fund LLC Offering 2014						
4-40	Exec Summary BCA 2019						
5-1	Organizational Chart 2008-2012						
5-2	Organizational Chart 2013-2019						
5-3	Total Tax Deductions Claimed by Fisher Property Companies (2013-2019)						
5-4	Property Company Purchase Price vs. Claimed Value of CE / Fee Simple Donation (2013-2019)						
5-5	Conservation Easement Tax Return Summary						
5-6	Summary of False K-1s, Late payments, F&F						
5-7	Summary of Undercover Recordings						
5-8	Timeline of Jenny's Lane, LLC						
5-9	Summary of Jack Fisher's Purchases of Land Interests Out West						
5-10	Summary of Payments to Herman Holdings and Paramount Community Builders from The Preserve Communities (Ameris x7832)						
5-11	Summary of Jeff Herman's Schedules K-1 2013-2018						
5-12	Timeline of Hillside Holdings Appraisals and Listings						
5-13	Summary of Hillside Holdings Purchase						
5-14	Timeline of Winnemucca Zoning Change Efforts						
5-15	Stephen Blevit's Participation in the Funds 2013-2019						
5-16	Summary of Relevant Dates from Terry Roberts's Appraisals						
5-17	Summary of Property Information from Terry Roberts's Appraisals						
5-18	Summary of Property Names						
5-19	Thompson Mountain Preliminary Value Timeline						
5-20	Inland Bluffton Preliminary Value Timeline						
5-21	Inland Bluffton Appraisal Versions Timeline						
5-22	Chestatee Appraisal Versions Timeline						

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5-23	Weibel Appraisals: Location and Value						
5-24	Weibel Appraisals: Size, HBU, FMV (before and after)						
5-25	Weibel Appraisals: Relevant Dates, Appraisal Recipient, Land Recipient						
5-26	Property History Chart						
5-27	Steepness Chart						
5-28	Utilities Chart						
5-29	Zoning Chart						
5-30	Local Market Sales Summary Chart						
5-31	Sand Investment Market Analysis						
5-32	Jenny's Lane Market Analysis						
5-33	Crimson Independence Market Analysis						
5-34	Old Paris Market Analysis						
5-35	Hillside Holdings Market Analysis						
5-36	Nautical Hill Market Analysis						
5-37	Figure 8 (Highlands) Market Analysis						
5-38	Argent TH A Market Analysis						
5-39	Sandlapper Hill Market Analysis						
5-40	Figure 8 (Georgia) Market Analysis						
5-41	Winnemucca Market Analysis						
5-42	Storm Crow Market Analysis						
5-43	Sand Investment Comparable Sales Chart						
5-44	Jenny's Lane Comparable Sales Chart						
5-45	Crimson Independence Comparable Sales Chart						
5-46	Old Paris Comparable Sales Chart						
5-47	Hillside Holdings Comparable Sales Chart						
5-48	Nautical Hill Comparable Sales Chart						
5-49	Figure 8 (Highlands) Comparable Sales Chart						
5-50	Argent TH A Comparable Sales Chart						
5-51	Sandlapper Hill Comparable Sales Chart						
5-52	Figure 8 (Georgia) Comparable Sales Chart						
5-53	Winnemucca Comparable Sales Chart						
5-54	Storm Crow Comparable Sales Chart						
5-55	Summary Chart of Expert Testimony						
5-56	Jack Fisher Individual Income Tax Returns (2017-2020)						
5-57	Jack Fisher Carryover Balance Sheet						
5-58	Jack Fisher – Tracing of Deductions (2012-2019)						
5-59	James Sinnott Individual Income Tax Returns (2015-2020)						
5-60	James Sinnott Carryover Balance Sheet						
5-61	James Sinnott – Tracing of Deductions (2013 -2019)						
5-62	Jack Fisher - Tax Returns 2011-2020						
5-63	Fisher and Sinnott False Property Company Returns Chart (Counts 33-48)						
5-64	Payments to Weibel & Associates from Jack Fisher Entities (2015-2019)						
5-65	Weibel False Property Company Tax Returns (Counts 52-63)						

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5-66	Weibel Carroll County, Arkansas Appraisals						
5-67	Summary of Secretary of State Records						
5-68	Summary of Tax effect on Francisco Garcia Forms 1040						
5-69	Summary of Ana King Contribution Deductions on Returns						
5-70	Category Summary Exhibit						
5-71	Summary of PPM Fees and Capital						
5-72	Summary of Figure 8 (Georgia) Chatham County Tax Appeal Versus Clay Weibel Appraisal						
6-1	Email dated November 6, 2014 w/ benefit calculator attachment						
6-2	Attachment to email dated November 6, 2014, benefit calculator						
6-3	Email dated November 7, 2014 re: Touching Base						
6-4	Email dated December 19, 2014 re Inland Capital Investment Fund 2014, LLC - Update						
6-5	Attachment to email dated December 19, 2014, Subscription Agreement between Michael Dye and ICIF2014						
6-6	Email dated March 4, 2015 re: Conservation Easement						
6-7	Attachment - Authorization and Instruction to Move Subscription, Michael Dye						
6-8	Subscription Agreement between Michael Dye and SPA						
6-9	Email dated September 30, 2019 re: K-1 and Related Materials for Southeast Property Acquisitions, LLC						
6-10	Email FW: Advisor Communication: Inland Capital 2018, dated August 6, 2018						
6-11	Check						
6-12	Executed Authorization and Instruction to Move Subscription, Michael Dye and \$25,000 check						
6-13	Email from H Lewis to M Dye 8.6.2018 with Attachments						
6-14	Wells Fargo Check 1950 MVH 8.17.18						
6-15	Wells Fargo Check 1980						
6-16	Wells Fargo Check 1983						
7-1	Email dated October 31, 2014 re: Conservation Easement						
7-2	Email dated February 11, 2015 re: Conservation Easement						
7-3	Email dated February 17, 2015 re: Conservation Easement						
7-4	Email dated March 4, 2015 re: Conservation Easement						
7-5	Check #1708 to ICIF2014, dated March 6, 2015						
7-6	Email dated June 25, 2015 re: This years Conservation Easement						

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7-7	Subscription Agreement between Jody Mason-Jones and Southeast Property Acquisitions, dated December 17, 2018						
7-8	Subscription Agreement between Daniel Mason-Jones and SPA, dated December 17, 2018						
7-9	Checks for ICIF2014 and SAIF2014 for Daniel and Jody Mason-Jones						
7-10	Subscription Agreement between Jody Mason-Jones and ICIF2014, dated December 27, 2014						
7-11	Subscription Agreement between Jody Mason-Jones and Southeast Property Acquisitions, dated December 17, 2018, for one unit						
7-12	Subscription Agreement between Daniel Mason-Jones and ICIF2014, dated December 27, 2014						
7-13	Email dated December 18, 2015 re Inland Capital Property Fund, 2015 - Voting Ballot						
7-14	Email dated March 2, 2015						
7-15	Jody Mason-Jones -SPA check #2241 and after check #2242						
7-16	Daniel Mason-Jones - SPA check #1201 and after check #1203						
7-17	Subscription Agreement between Daniel Mason-Jones and SAIF2014, dated December 27, 2014						
8-1	Subscription Agreement between Arvind Kulkarni and ICIF2014 dated October 31, 2014						
8-2	Arvind Kulkarni checks for purchase of units in ICIF2014, ICPF2015, CPH, CIP, Eastern Sierra Holdings, SPA, and Bay Creek						
8-3	Emailed dated October 24, 2014 re Inland Capital Investment Fund						
8-4	Email dated March 4, 2015 re LLC (Conservation Easement) Update						
8-5	Attachment - Pages of ICIF2014 and SAIF2014, and Authorization and Instruction to Move Subscription, with typed in date of October 31, 2014						
8-6	2014 Form 1040, Kulkarni, Arvind						
8-7	Attachment, Conservation Easement Benefit Analysis						
8-8	Check #2461 and #2463						
8-9	Subscription Agreement between Arvind Kulkarni and SPA dated December 17, 2018						
9-1	Subscription Agreement between Daniel Owens and ICIF2014 dated October 31, 2014						
9-2	Check for purchase of units (includes ICIF2014 and SAIF2014)						
9-3	February 17, 2015 email from Lewis to clients re Conservation Easement						

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9-4	Subscription Agreement between Daniel Owens and ICIF2014 dated October 31, 2014 (typed in)						
9-5	Subscription Agreement between Daniel Owens and SAIF2014 dated Octboer 31, 2014 (typed in)						
9-6	Checks for purchase of units (including SPA Check)						
9-7	Email dated March 15, 2015 re Real Estate Investment						
9-8	Email dated November 22, 2017 re 2017 Owens Planning						
10-1	Subscription Agreement between Tanya Rutledge and ICIF2014 dated October 30, 2014						
10-2	Check for \$25,000 to ICIF2014						
10-3	Email dated February 5, 2015 re: Conservation Easement						
10-4	Email dated March 4, 2015 re Conservation Easement						
10-5	Attachment Pages to Subscription Agreement with ICIF2014 and SAIF2014 dated October 30, 2014 (typed in) (Attachment to 10-4)						
10-6	Check #2391 to SAIF2014 for \$43,850						
10-7	Check #2390 to ICIF2014 for \$6,150						
10-8	Email dated October 23, 2014 re: 2014 conservation project // VCP						
10-9	Schedule K-1 for ICIF2014						
10-10	Schedule K-1 for SAIF2014						
10-11	Email dated December 12, 2018 re Documents						
10-12	Email dated April 8, 2019 re Southeast Property Acquisitions, LLC K-1 and Partnership Return Status						
10-13	Email dated June 23, 2015 re 2015 Real Estate Investment						
10-14	Subscription Agreement between Rutledge and SPA for \$100,000 dated December 17, 2018						
10-15	Check #141 to SPA and Check #140						
10-16	Rutledge - check # 140 (surrounding SPA check)						
10-17	Rutledge - check # 2378 to ICIF for \$25,000						
10-18	Email dated December 18, 2014 re: Inland Capital Investment Fund 2014, LLC - Update						
10-19	Subscription Agreement between Tanya Rutledge and Bay Creek						
11-1	Email dated October 24, 2014 re Conservation easement						
11-2	Email dated October 28, 2014 re Subscription Agreement						
11-3	Email dated March 4, 2015 and attached Authorization and Instruction to Move Subscription, dated with typed-in date of October 31, 2014						

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11-4	Email dated December 19, 2014 re Conservation Easement						
11-5	Email dated March 4, 2015 re LLC Investment						
11-6	2014 Form 1040 for Bill Barber						
11-7	Subscription Agreement w/ SPA for \$25,000, dated December 19, 2018						
11-8	Email dated December 2, 2019 from Kate Joy						
11-9	Email dated December 26, 2019 re: Bay Creek Acquisitions, LLC (Offering Docs) Inland Capital 2019						
11-10	Email dated May 5, 2016 re Inland Capital						
11-11	Dec. 24, 2019 Email from Herb Lewis to Bill Barber re: Bay Creek and that "IRS is circling around these things and Jack is no exception"						
11-12	Email dated December 17, 2019 re: Contribution Carryover and 2019 Planning						
11-13	Check for purchase of units						
12-1	Email dated December 28, 2017 re: subscription agreement						
12-2	Coastal Community Partners Subscription Agreement, dated December 29, 2017						
12-3	Email dated January 6, 2018 re Payroll Tax Deposit Amounts						
12-4	David Link Bank of America statement with Coastal Community Partners Check						
12-5	Email dated October 23, 2018 re 2018 Income						
12-6	Email dated January 22, 2018 re: Inland Capital						
13-1	Checks for purchase of units						
13-2	SPA Subscription Agreement						
14-1	Coastal Property Holdings Subscription Agreement for G. Bennett						
14-2	Subscription Agreements and Other Documents from G. Bennett						
14-3	B. Bennett Form 8082 - Eastern Sierra Holdings						
14-4	G. Bennett Form 8082 - Eastern Sierra Holdings						
14-5	G. & B. Bennett Amended 2018 Georgia State Tax Return						
14-6	G. & B. Bennett Checks for Amended 2018 Tax Returns						
14-7	B. Bennett 2019 Form 8082						
14-8	G. Bennett 2019 Form 8082						
14-9	G. & B. Bennett Amended 2019 Federal Tax Return						
14-10	2019 IRS Confirmation of Bennetts' Payment						
14-11	2019 State of Georgia Confirmation of Bennetts' Payment						

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14-12	G. & B. Bennett Amended 2020 Federal Tax Return						
14-13	2020 State of Georgia Confirmation of Bennetts' Payment						
14-14	2020 IRS Confirmation of Bennetts' Payment						
14-15	Bennetts' Tax Payments						
15-1	Reiss Meeting Invite 2019.03.07 with Victor CPA						
15-2	Inland Receipt of Funds email - 2019.07.12						
15-3	Reiss 2018 SPA Subscription Agreement						
15-4	Reiss K-1 Package from AFB						
15-5	Reiss Schedule K-1						
16-1	2016 CPH Subscription Agmt and Checks						
16-2	Email from Mullaney to Wilborn about 2017 units						
16-3	Email from ICM to Wilborn about SPA						
16-4	2019 SPA Subscription Agmt and Checks						
17-1	CPH Subscription Agmt and Check						
17-2	2016 Checks around CPH check						
17-3	2017 OVH Voting Ballot						
17-4	2017 OVH Subscription Agmt and Check						
17-5	Email 2019.03.21 from ICM with SPA documents						
17-6	SPA Subscription Agmt and Check						
17-7	2019 Checks around SPA check						
17-8	2019 SPA check with deposit stamp						
18-1	Murphy Bank Statement						
18-2	Murphy 2016 Subscription Agreement						
18-3	Murphy AFB K-1 Package						
19-1	December 16, 2013 Stephen Blevit Introduction Email						
19-2	Stephen Blevit 2013 Subscription Agreement (Inland Capital Investment Fund 2013)						
19-3	Stephen Blevit 2014 Subscription Agreement (Inland Capital Investment Fund 2014)						
19-4	Stephen Blevit 2015 Subscription Agreement (Inland Capital Coastal Fund)						
19-5	Stephen Blevit 2016 Subscription Agreement (Coastal Property Holdings)						
19-6	Stephen Blevit 2017 Subscription Agreement (Community Investment Partnership)						
19-7	Stephen Blevit 2018 Subscription Agreement (Southeast Property Acquisitions)						
19-8	Stephen Blevit 2019 Subscription Agreement (Bay Creek Acquisitions)						

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19-9	December 31, 2019 Email from DocuSign re: Stephen Blevit viewing Bay Creek Subscription Agreement						
19-10	DocuSign Certificate of Completion re: Stephen Blevit's Bay Creek Subscription Agreement						
19-11	January 20, 2020 Email from Kate Joy to Stephen Blevit re: Bay Creek Acquisitions Payment						
19-12	January 20, 2020 Email from DocuSign re: Stephen Blevit viewing Bay Creek Subscription Agreement						
19-13	December 23, 2019 Email from Kate Joy to Stephen Blevit re: Bay Creek Acquisitions offering documents						
19-14	Attachment to December 23, 2019 Email from Kate Joy to Stephen Blevit - Supplement to Bay Creek PPM disclosing search warrant						
19-15	July 7, 2020 Email from Bay Creek Acquisitions to Stephen Blevit attaching K-1						
19-16	Attachment to July 7, 2020 Email from Bay Creek Acquisitions to Stephen Blevit - K-1						
19-17	November 9, 2018 Email from Fisher to Stephen Blevit re: IRS Examination of Coastal Property Holdings						
19-18	October 17, 2016 Email from Kate Joy to Stephen Blevit re: the Economics of This Year's Deal						
20-1	2014.11.25 - Initial email from Cottone to Stein						
20-2	Fisher - "If you end up oversubscribing" 2015.05.26 email						
20-3	2015 Tax Projections from Stein to Cottone						
20-4	2015 Cottone Subscription Agreement						
20-5	2016 Tax Projection Email - Cottone						
20-6	2016 Tax Projection Document - Cottone						
20-7	2016 Cottone Subscription Agreement						
20-8	2016 Voting Ballot Email From ICM						
20-9	2016 Voting Ballot Prod by Cottone						
20-10	Fisher Tells Cottone 2016 Voting Results						
20-11	Fisher tells Cottone he has been allocated \$1.78M despite not paying yet						
20-12	Cottone Provides Wire information for late 2016 Fund Payment in March 2017						
20-13	Fisher sends K-1 Package email						
20-14	K-1 Package						
21-1	Email from Fisher about leftover CE investments						
21-2	Email about closing out the CE and asking about Garcia's interest						
21-3	CE Investors in Early Years						



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21-4	Email about conservation investment						
21-5	Email with Garcia suitability analysis						
21-6	Attachment (Charitable Contribution analysis) to email with Garcia suitability analysis						
21-7	Emails with Garcia's 2010 Forms 1040						
21-8	Email with Garcia's 2010 investment package						
21-9	Attachment #1 (2010 HMM A-Unit execution instructions) to email with Garcia's 2010 investment package						
21-10	Attachment #2 (HMM Operating Agreement execution pages) to email with Garcia's 2010 investment package						
21-11	Attachment #3 (Fgarcia Subscription Agreement HMM Class A) to email with Garcia's 2010 investment package						
21-12	Email about waiting for refund to pay						
21-13	August 25, 2011 Meeting Notes						
21-14	Email about extra \$50K investment for Garcia						
21-15	Attachment (2011 Tax Return Summary) to email about extra \$50K investment for Garcia						
21-16	Email about Garcia's investment decision						
21-17	Email from Fisher asking for \$50K of what Garcia owes						
21-18	Email from Joy about Garcia's Green Fields Investment						
21-19	Attachment (F. Garcia - Wire Instructions) to email from Joy about Garcia's Green Fields Investment						
21-20	Attachemnt (Garcia's edited Green Fields Investment subscription agreement)						
21-21	Attachment #4 (Suitability Agreement) to email with Garcia's 2010 investment package						
21-22	2011 Francisco Garcia Tax Projection						
21-23	Email about unpaid Garcia units						
21-24	Attachment (example Form 1040) to email with Garcia suitability analysis						
21-25	Attachment (example Form 1040) to email with Garcia suitability analysis						
21-30	2010 Francisco Garcia Form 1040						
22-1	Mar. 1, 2011 Letter from Terry Roberts to Jack Fisher re: Conservation Easement Appraisal of the 2010 High Mountain Meadows Tract						
22-2	Articles of Incorporation for French Broad Construction Services						
22-3	Preserve Communities Conservation Program Summary						
22-4	Robinson Laurel Partnership Conservation Investment Summary						
22-5	ICIF Summary of the Offering						
22-6	2/3/2012 Ana King email to Stein Agee						

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22-7	4/2/2012 Ana King email to Stein Agee						
22-8	2011 Inland Capital Investment Fund Form 1065						
22-9	4/2/2013 email about Kelco French Broad						
22-10	ICIF 2013 Executive Summary						
22-11	5/6/2014 Stein Agee email to Ana King about Garcia's Green Fields subscription agreement						
22-12	5/6/2014 Attachment to emails between Stein Agee and Ana King						
22-13	5/6/2014 Attachment #2 to emails between Stein Agee and Ana King						
22-14	Email from Stein attaching Garcia's original Green Fields Investment Subscription Agreement						
22-15	Attachment to Stein email (Garcia signed Green Fields Investment Subscription Agreement)						
22-16	8/15/2015 Email from Stein Agee with copy of text messages with Fisher, Agee, and Sampson						
22-17	Joe Ventresca faxed backdated ICIF II subscription agreement						
22-18	John Gagliardi backdated ICIF II subscription agreement						
22-19	David Cooper backdated ICIF II subscription agreement						
22-20	4/5/2013 Kate Joy email with Chau Nguyen subscription agreement						
22-21	4/1/2013 email from King to Stein						
22-23	4/2/2014 email from Kate Joy to Ralph Anderson re: Hoyer subscription agreement						
22-24	9/14/2014 email #1 between Stein Agee and Diana Grootenk						
22-25	9/14/2014 email #2 between Stein Agee and Diana Grootenk						
22-26	12/17/2014 email and attachment re: ICIF 2014 executive summary						
22-27	River Club (French Broad) Diagram						
22-28	Mountaintop (Little Pine) Observatory Diagram						
22-29	Inland Bluffton Diagram						
22-30	10/29/2014 email between Stein Agee and Susan Willeiver						
22-31	6/29/2015 email between Stein Agee and Merily Laube						
22-32	Robinson Laurel Redemption Spreadsheet						
22-34	12/29/2015 Tessa Webb email						
22-35	1/12/2016 email from Tessa Webb with ICAF 2015 documents						
22-36	Paul Webb ICAF 2015 subscription agreement						
22-37	12/12/2015 Todd Faulkner email						
22-38	2/8/2016 Todd Faulkner email						
22-39	2/17/2016 Todd Faulkner email						

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22-40	3/14/2017 Stein tells Cottone to Wire Late Payment						
22-41	Old Paris /CPH Letter to IRS with CPH Voting Ballots						
22-42	3/15/2017 email for Argote's change in 2016 CPH fund						
22-43	7/21/2017 email about the ratio						
22-44	Tax Notes Article referenced in 7/21/2017 email between Fisher and Terry Weaver						
22-45	5/6/2016 email about biling for due diligence						
22-46	Copies of due diligence invoices						
22-47	2017 Sinnott payments						
22-48	CIP Partners basis spreadsheet						
22-49	12/20/2017 email of CCP docs to advisors						
22-50	12/22/2017 email from Stein Agee to Kate Joy about CCP						
22-51	1/4/2018 email between Stein Agee and JP Bretl about wire						
22-52	12/30/2017 email between Stein Agee and JP Bretl with CCP subscription agreement attached						
22-53	12/30/2017 attachment (Bretl subscription agreement) to email						
22-54	3/16/2018 email between Stein and Merily Laube						
22-55	Jean Margeson CCP subscripoin agreement						
22-56	Jean Margeson CCP payments						
22-57	3/3/2018 email between Stein Agee and Auscherman						
22-58	2/20/2018 email between Stein Agee and Ricotta						
22-59	3/27/2018 email with between Stein Agee and Lisa Maxwell						
22-60	5/30/2018 email between Stein Agee and Ricotta						
22-61	12/21/2017 email between Stein Agee and Todd Faulkner						
22-62	12/22/2017 email between Stein Agee and Brian Henderson						
22-63	2017 CCP carryforward investors						
22-64	CCP notes payable and late investors						
22-65	4/14/2018 email between Stein Agee and Ravi about late investors and reduced LTS						
22-66	12/22/2017 email about interest in Inland Capital's funds						
22-67	6/11/2018 email about Quatro distributions						
22-68	6/11/2018 email about Quatro distributions						
22-69	Fisher Family Trust and Quatro Diagrams						
22-71	10/1/2015 email about EINs for holding companies						

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22-72	10/8/2018 email with Fisher's response to question about SCEs and abusive transactions						
22-73	10/27/2018 email about Bronce and Scott						
22-74	12/20/2018 email about Fort Myers and Thompson Mountain						
22-75	1/14/2019 email about undercover audit						
22-76	1/31/2019 email with undercover audit update about Thompson Mountain deal						
22-77	CE deed for Thompson Mountain						
22-78	CE deed for Fort Myers						
22-79	12/14/2018 email between Stein Agee and Kate Joy about exposure for sending out offering emails						
22-80	2/11/2019 email between Stein Agee and Jennifer Buntin and Jack Fisher with Ricotta's backdating subscription agreement and Chris Clark's late payment						
22-81	2/6/2019 email from Jennifer Buntin about SPA investors who have not paid						
22-82	2/11/2019 attachment (Ricotta's backdated subscription agreement) to email from Stein Agee to Buntin and Fisher						
22-83	9/15/2019 email about master tracker for SPA						
22-84	Spencer Treadwell SPA subscription agreement with late payment						
22-85	8/8/2019 email about Taryn Reiss						
22-86	List of Late CCP and SPA investors						
22-87	10/23/2019 email with proposed advisor communication for 2019 offerings						
22-88	11/7/2019 email with Andrew Marriner discussing master tracker						
22-89	12/10/2019 email responding to article about loophole						
22-90	Billion dollar loophole article						
22-91	12/3/2019 email about Aegon loans						
22-92	9/5/2020 note from Fisher to Stein						
22-93	10/5/2020 note from Fisher to Stein Agee						
22-94	11/4/2020 note from Fisher to Stein Agee						
22-95	Brookings Institute Report						
22-97	Emails dated March 2013 between Kate Joy to Chau Nguyen cc'ing Fisher re: Subscription Agreement for Inland Capital Investment Fund II						
22-98	Emails dated March 2013 between Kate Joy to Chau Nguyen cc'ing Fisher re: Subscription Agreement for Inland Capital Investment Fund II						

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22-99	Emails dated February 2013 between Kate Joy and Ted Fabian re: Inland Capital Investment Fund II						
22-100	Letter from IRS "Office of Tax Shelter Analysis" to CPH re: Form 8918 Material Advisor Disclosure Statement dated June 28, 2017						
22-101	Email from Fisher to Stuart Meissner and Ofer Gabbay re: CPH Tax Opinion Letter						
22-102	Tax Opinion Letter - CPH						
22-103	Southeast Property Acquisitions LLC - Financials - Trial Balance - Contributions 4-23-2019						
22-104	High Mountain Meadows Subscription Agreement for Dwayne Rodgerson, dated December 28, 2010 and April 11, 2011						
22-105	D. Rodgerson Check #3848 for High Mountain Meadows, dated April 11, 2011						
22-106	James Ausherman ICIF II Subscription						
22-107	Operating Agreements need to be rewritten						
22-108	Filing of Returns						
22-109	Garcia 2013 Tax Projection						
22-110	Garcia 2013 Revised Tax Projection						
22-111	Open Vista Ownership Diagram						
22-112	Coastal Property Holdings - LTS is now 0						
22-113	Form 8918 Requirement						
22-114	High Mountain Meadows Form 8283						
22-115	Need to tear up Subscription Agreement						
22-116	Email from Fisher to William Holliday						
22-117	Need to Subscribe by 12/24/18						
22-118	Funds Paid to Site Rhythms						
22-119	EIA Form 8283						
22-120	SPA participants accounted for in LTS						
22-121	Change Tony Burchett's K-1						
22-122	Green Fields 2013 Partner Basis						
22-123	Fisher Handwritten Note						
22-124	CPH Partner Capital & Basis Calculation						
22-125	CPH Late Investors List						
22-126	October 5, 2020 Meeting Notes						
22-128	SPA Partner Capital & Basis Calculation						
22-129	Fisher Note left for Stein Agee						
22-130	6.11.18 CR email to SA re: Jim and David earnings and Quatro						
22-132	12.21.15 SA email to KJ, CA, JF, AK, JS re: "you can move them if you need to"						
22-133	12.30.15 KJ email to SA re: ICPF 2015 SA for JC						
22-134	JC SA for ICPF 2015 dated 12.30.15						

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22-135	08.08.13 SA for T.Lin for ICIF 2013						
22-136	Undated Letter of Value for HMMI						
22-137	12.29.16 SA email to KJ re: Wells change in CPH						
22-138	ICIF SA for FG dated 12.28.11						
22-139	5.9.18 SA email to CA and JF re: Cease and Desist and "leaving a trail for the IRS"						
22-140	5.8.18 JF to KJ re: Cease and Desist Winnemucca						
22-141	12.18.14 email from SA to AFB re: ICIF 2014 and JP Bretl						
22-142	9.12.16 AFB email to JC re: easements and estimates						
22-143	3.19.18 RW email to SA re: VenCap for 2017						
22-144	02.24.12 ICIF LLC Balance Sheet as of 12.31.11						
22-145	2019.02.15 email conversation about Scott Greenhalge						
22-146	2019.11.13 email from Fisher to "advisors" about Bay Creek 2019 offering						
22-147	Bay Creek Executive Summary						
22-148	ICIF 2013 Investor List						
22-150	2018 SPA Master Tracker with UC and UC's client						
22-151	2015.02.23 email from Joy with ICIF and SAIF 2014 Master Tracker						
22-152	2015.02.23 attachment to email from Joy (2014 SAIF and ICIF Master Tracker)						
22-154	2017.12.21 emails about Todd Faulkner's subscription agreement and OVH being oversubscribed						
22-155	2016.04.09 emails with Corey Agee about "Jack Invoices"						
22-156	2016.04.08 invoice for AFB IG for "Due Diligence and Suitability Analysis on 2015 Funds" (\$500,000)						
22-157	2016.04.08 invoice for AFB IG for "Due Diligence and Suitability Analysis on 2015 Funds" (\$252,825)						
22-158	2019.08.18 email about 2019 funds with "target goals for our new program" on a \$100K investment						
22-159	2018.11.20 email from Joy to Agee with Fisher copied; "outstanding for the group is \$3,412,500" (CCP) and carryforward investors						
22-160	Scott Colman SAIF 2014 Subscription Agreement (dated 12.25.2014)						
22-161	2017.07.21 email to Bill McCarthy with article "Tax Notes re Conservation Easements"						
22-162	2019.04.08 email from Joy to "advisors" with email explaining delay in K-1s for 2018 Fund						

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22-163	2013.01.11 email with additional documents for ICIF II (2012) Subscription Agreement and Payment						
22-165	2017.12.30 email from Sinnott to Stein with blank CCP (2017) subscription agreement						
22-166	2019.11.21 email from Joy with Chris Jacobs about Perquimans documents						
22-167	CCP 2017 Late Investors List (prepared 11/2020)						
22-168	AFB Cash Flow Tracker for Participants in 2010-12 (RL '10, HMM, etc. Investors)						
22-169	2016 Material Advisor Disclosure Statement for ICIF II (2012) (Highland Headwaters I, II & Laurel Headwaters) (unsigned)						
22-170	2016 Material Advisor Disclosure Statement for ICIF 13 (Fort Myers) (unsigned)						
22-171	2019.10.08 email from Whirley about economic substance and the 2019 offerings						
22-172	Lance Eigel CCP (2017) Subscription Agreement (signed)						
22-173	James Ausherman CCP (2017) Subscription Agreement (initialed and not signed)						
22-174	Wesley Moss CCP (2017) Promissory Note						
22-175	SPA 2018 K-1s (AFB version)						
22-176	2019.10.03 email about SPA 2 people receiving Forms 8886s						
22-177	Voting Ballots for CPH submitted to IRS audit						
22-178	Tab 15.CPH voting ballots submitted by ICM to Crimson Audit IDR						
22-179	ICM 2016 Voting Ballots						
22-180	July 2018 bank statement for Jean Margeson CIP (2017) Payment						
22-181	8.15.19 IDR response						
22-182	Bay Creek - Cuts 1-23-2020						
22-183	03.12.19 Form 8283 for Storm Crow signed by Clay Weibel						
22-184	03.12.19 Form 8283 for Winnemucca signed by Clay Weibel						
22-185	3.13.19 CW email to VB attaching signed Forms 8283s for Storm Crow and Winnemucca						
22-186	Balance Sheet 2011, ICIF						
22-187	Balance Sheet 2012, ICIF II						
22-188	2013 Financials Revised						
22-189	Preliminary Tax Return Calculation 2013						
22-190	Preliminary Tax Return Calculation 2013 - JHS						
22-200	Civil Exam File - Figure 8 (Georgia)						
22-201	Entity Organization Charts						

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22-202	SAIF Choate Allen Tract Diagram						
22-203	ICAF 2015 Ownership Chart						
22-204	ICPF 2015 Ownership Chart						
22-205	CPH Ownership Chart						
22-206	ICSH Ownership Chart						
22-207	Open Vista Ownership Chart						
22-208	CCP Ownership Chart						
22-209	CIP Ownership Chart						
22-210	2018 / 2019 Funds						
22-211	Bay Creek Ownership Chart						
22-212	ICM Residual Property						
22-213	Inland Capital Coastal Fund 2015 Ownership Diagram						
22-214	CCP, CIP, OVH flow charts						
23-1	2008 Robinson Laurel Appraisal (Contribution Year)						
23-2	Robinson Laurel 2009 Preliminary Value Letter						
23-3	Robinson Laurel 2009 Appraisal						
23-4	Robinson Laurel 2010 Value Letter						
23-5	Robinson Laurel 2010 DCF Letter						
23-6	Robinson Laurel 2010 Appraisal						
23-7	High Mountain Meadows 2010 Appraisal						
23-8	Grassland Investors 2011 Appraisal						
23-9	NC Conservation Tract 1 2011 Appraisal						
23-10	NC Conservation Tract 2 2011 Appraisal						
23-11	Highland Headwaters I 2012 Appraisal						
23-12	Highland Headwaters II 2012 Appraisal						
23-13	Laurel Headwaters 2012 Appraisal						
23-14	2013.01.16 email with pricing for 2012 appraisals						
23-15	2013.01.16 attachment (pricing for 2012 appraisals)						
23-16	2013.06.25 Fisher email about the IRS						
23-17	2013.06.27 email with Fisher describing his business (FMLP)						
23-18	2013.10.17 Fort Myers preliminary value letter						
23-19	2013.11.18 email with Fort Myers DCF						
23-20	2013.11.18 attachment (Fort Myers DCF)						
23-21	2013.11.20 email from Jack with BP DCF (FMLP)						
23-22	2013.11.20 attachment (Jack BP DCF) (FMLP)						
23-23	2013.11.20 email with BP DCF (FMLP)						
23-24	2013.11.20 attachment (BP DCF) (FMLP)						
23-25	2013.11.25 email from Fisher with "final lot pricing" for FMLP						
23-26	2013.11.25 attachment (DCF with final lot pricing for FMLP)						



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23-27	2014.10.24 email from Fisher with "calculations" for Mountaintop and River Club						
23-28	2014.10.24 attachment from Fisher (calculations for Mountaintop and River Club)						
23-29	2014.12.18 email from Fisher with "preliminary calculations" for Mountaintop and River Club						
23-30	2014.12.18 attachment (preliminary calculations for Mountaintop and River Club)						
23-31	2015.02.04 email with appraisal based on December's preliminary values						
23-32	2014.09.29 email from Fisher with "final plan to terry roberts" (TMH)						
23-33	2014.09.29 attachment ("final plan to terry roberts") (TMH)						
23-34	2014.10.01 Preliminary Value Letter (Thompson Mountain)						
23-35	2014.10.24 email from Fisher with Anderson estimate (TMH)						
23-36	2014.10.24 attachment (Anderson estimate) (TMH)						
23-37	2014.10.24 email from Fisher with Anderson high yield (TMH)						
23-38	2014.10.24 attachment (Anderson high yield) (TMH)						
23-39	2014.10.24 email from Fisher with Anderson low yield (TMH)						
23-40	2014.10.24 attachment (Anderson low yield) (TMH)						
23-41	2014.10.24 email from Fisher with final plan for Thompson Mountain						
23-42	2014.10.24 attachment (final plan for Thompson Mountain)						
23-43	2014.10.30 Preliminary Value Letter (Thompson Mountain)						
23-44	2014.11.11 email from Roberts with TMH final draft						
23-45	2014.11.11 attachment (TMH final draft)						
23-46	2014.11.21 email from Fisher with handwritten notes to TMH appraisal						
23-47	2014.11.21 attachment (Fisher's handwritten notes on TMH appraisal)						
23-48	2015.01.18 email with final Thompson Mountain appraisal for Terry						
23-49	2015.01.18 attachment (final Thompson Mountain appraisal for Terry)						
23-50	2015.01.18 email with Terry's number (TMH)						
23-51	2015.01.18 attachment (Terry's number for TMH)						
23-52	2015.03.04 email from Bronce about capital raise increase						
23-53	2014.09.20 email from Fisher with \$30M value						

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23-54	2014.09.20 attachment (Bluffton calculations)						
23-55	2014.09.30 email with Bluffton calculations						
23-56	2014.09.30 attachment (Bluffton calculations)						
23-57	2014.11.17 Preliminary Value Letter (Inland Bluffton)						
23-58	2014.11.20 email from Joy with spreadsheet with our assumptions for before value (Bluffton)						
23-59	2014.11.20 attachment (spreadsheet with assumptions for before value) (Bluffton)						
23-60	2014.11.20 email from Joy with spreadsheet for after vlaue (Bluffton)						
23-61	2014.11.20 attachment (spreadsheet for after value) (Bluffton)						
23-62	2014.11.21 email from Joy with revised calculations (Bluffton)						
23-63	2014.11.21 attachment (Bluffton after DCF)						
23-64	2014.11.21 attachment (Bluffton before DCF)						
23-65	2014.11.26 email from Fisher about buying the partnership (Bluffton)						
23-66	2014.12.01 Roberts Feasibility Study (Bluffton)						
23-67	2014.12.05 email from Fisher with final plan to use						
23-68	2015.02.06 email from Kate Joy (please see calculations with a 10% increase in price per acre) (Bluffton)						
23-69	2015.02.06 attachment (calculations with 10% increase in price per acre) (before value)						
23-70	2015.02.06 attachment (calculations with 10% increase in price per acre) (after value)						
23-71	2015.03.09 email with Vi Bui's edits to appraisal (Bluffton)						
23-72	2015.03.09 attachment (Vi Bui's edits to Bluffton appraisal)						
23-73	2014.12.03 email from Joy with comments on appraisal (Bluffton)						
23-74	2014.12.03 attachment (Joy's comments on appraisal) (Bluffton)						
23-75	2014.12.09 email from Joy with Fisher's edits to appraisal (Bluffton)						
23-76	2014.12.09 attachment (Fisher's edits to appraisal) (Bluffton)						
23-77	Draft Inland Bluffton Appraisal (version 2)						
23-78	Draft Inland Bluffton Appraisal (version 4)						
23-79	Draft Inland Bluffton Appraisal (version 5)						

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23-80	Draft Inland Bluffton Appraisal (version 7)						
23-81	Draft Inland Bluffton Appraisal (version 8)						
23-82	Draft Inland Bluffton Appraisal (version 9)						
23-83	2014.08.01 email from Fisher with info for Roberts (2014 appraisals)						
23-84	2014.08.01 attachment (info sent to Roberts) (2014 appraisals)						
23-85	2015.03.29 email with Bui about going through appraisals line by line						
23-86	2015.04.06 email from Fisher about 2014 appraisals						
23-87	2015.04.06 email from Sinnott about 2014 appraisals						
23-88	2015.08.21 email form Fisher with preliminary information for Sand Investment						
23-89	2015.08.21 attachment (preliminary Sand Investment numbers)						
23-90	2014.12.10 email from Fisher with calculations (Whisper Mountain)						
23-91	2014.12.10 attachment (calculations for Whisper Mountain)						
23-92	2014.12.10 email from Fisher with broker opinion and preliminary appraisal (Whisper Mountain)						
23-93	2014.12.10 attachment (broker opinion) (Whisper Mountain)						
23-94	2014.12.11 email from Fisher with comps (Whisper Mountain)						
23-95	2014.12.17 email with quick preliminary DCF and CE value						
23-96	2014.12.17 attachment (quick preliminary DCF and CE value)						
23-97	Chestatee Draft Appraisal (version 1)						
23-98	Chestatee Draft Appraisal (version 2)						
23-99	Draft Chestatee Appraisal (version 3)						
23-100	Chestatee Draft Appraisal (version 4)						
23-101	Draft Chestatee Appraisal (version 5)						
23-102	Chestatee Draft Appraisal (version 6)						
23-103	Chestatee Draft Appraisal (version 6) (clean)						
23-104	2018.10.23 email from Fisher introducing Roberts and Weibel						
23-105	2018.12.26 DCF (Equity Investment)						
23-106	2019.02.20 email about travel on plane						
23-107	2019.04.02 email from Bui about signing Form 8283 (Equity Investment)						
23-108	2019.05.09 email from Bui about appraisal (Equity Investment)						
23-109	2019.05.14 email from Sinnott with sales comparison language from Weibel						
23-110	2019.05.14 Sinnott invite for call to discuss appraisal (Equity Investment)						
23-111	2019.08.07 email about NC Senate and Crystal Lagoons						

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23-112	2018.07.16 email with comparables analysis (Winnemucca)						
23-113	2018.07.16 email with comparables listed (Winnemucca)						
23-114	2018.08.23 email from Joy about Storm Crow and Winnemucca billing						
23-115	Winnemucca DCF						
23-116	Bay Creek CE Ratio Check Spreadsheet						
23-117	2019.11.12 email about Bay Creek's executive summary						
23-118	2019.11.19 email from Sinnott about RPRG's Bay Creek report						
23-119	2019.11.25 email from Fisher about RPRG's report						
23-120	2019.12.16 Bay Creek Draft appraisal						
23-121	2019.12.18 email withdrawing as appraiser						
23-122	2019.12.18 Roberts Letter of Withdrawal						
23-123	2019.08.06 email about appraisal methods						
23-124	Photo of Whisper Mountain Property						
23-125	Certified High Mountain Meadows 2006 Deed for Paynes to Fisher						
23-126	Certified High Mountain Meadows 2006 Deed for Fisher to Weaver						
23-127	Certified High Mountain Meadows 2009 Deed for Weaver to French Broad Construction Services						
24-1	Undated Subscription for Schurman for NC Conservation LLC						
24-2	Undated Subscription for Schurman for RL Partnership LLC						
24-3	12.28.10 French Broad Redemption letter from Schurman						
24-4	12.28.10 WNC Conservation Redemption letter from Schurman						
24-5	12.28.10 French Broad Redemption letter from all investors						
24-6	12.28.10 LP Phase II abandonment letters						
24-7	12.17.10 email from CA to KW re: easement suiability for 2010						
24-8	03.28.11 Fisher letter re: 4.6x and requesting donation to SERLC						
24-9	12.20.11 email to CA re: easement for 2011						
24-10	4.12.13 email re: "another \$100k in conservation for 2012" that "Corey will send over ... to pay"						
24-11	04.09.14 email from KC re: "Corey" selling them "more than necessary for FY 13 (hence the carry forward)"						
24-13	ICIF 2013, LLC Reconciliation						
24-14	ICIF 2013, LLC Reconciliation with Thompson Mountain breakdown						

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24-15	Unsigned Chau Nguyen SA for Green Fields dated 12.22.13						
24-16	Signed Chau Nguyen SA for Green Fields dated 12.28.13 and 12.29.13						
24-17	Green Fields Investment, LLC Investors Information						
24-18	Green Fields Investment, LLC Investors Information with notes						
24-19	3/18/2014 email Corey Agee re: Bob Cruikshank						
24-20	Unsigned Green Fields SA for Calvin Rhodes dated 11/20/2013						
24-21	Green Fields Investment, LLC tracker and ICIF 2013, and ICIF II with the ratio						
24-22	Dec. 9, 2014 Email from Corey Agee to Mitichell Reiner re: Conservation Easement Purchase						
24-24	2014 Form 1040 Reiner						
24-25	5.22.15 Email from CA to MR cc: JF re: ICPF 2015						
24-26	5.29.15 email from CA to WM re: 2015 Conservation Easement						
24-30	8.26.17 email from KC to CA "Is this investrment needed for 2017 taxes?"						
24-31	8.26.17 CA email to KC "you will need an additional \$175,000" re: CIP						
24-32	12.28.17 KJ email to KC and CA re: CCP for 2017						
24-33	12.28.17 KJ email to KC and CA re: CCP for 2017 and response						
24-34	Undated and unsigned CCP Secured Promissory Note						
24-35	02.01.18 email from CoreyAgee to C.W. re: signing CCP 2017 docs with attached unsigned docs						
24-36	3.22.18 email from CA to KW re signed CCP 2017 docs						
24-37	3.22.18 emails KW.CW.and CA re: CCP 2017						
24-39	CCP OID Note CW for \$150,000 dated 12.29.17						
24-40	CCP OID Note KW for \$150,000 dated 12.29.17						
24-41	2.22.19 KW email to KJ.CA.JF re: payment for 2017 CCP Note						
24-43	Dec. 27, 2017 Email from Wes Moss to Kate Joy, Murline Gregory, Corey Agee re: CCP						
24-44	Attachment to Dec. 27, 2017 Email from Wes Moss - Coastal Community Partners Subscription Agreement for West Moss						
24-45	Nov. 27, 2018 Email from Corey Agee to Murline Gregory re: Wires for Mike Reiner and West Moss for CCP						

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24-46	Feb. 21, 2019 Email from Murline Gregory to Mitch Reiner re: Mitch Reiner's CCP Wire						
24-47	Coastal Community Partners MIPA for M. Reiner						
24-48	Coastal Community Partners Subscription Agreement for M. Reiner						
24-49	Coastal Community Partners Subscription Agreement for M. Reiner						
24-50	Coastal Community Partners MIPA for T. Von Gal						
24-51	Coastal Community Partners Promissory Note for P. Servold						
24-52	David Cooper CCP (2017) Promissory Note (unsigned)						
24-59	Dec. 4, 2018 Email from Kate Joy to Doug Miller, Corey Agee re: D. Miller's Wire for CCP						
24-60	Attachment to Dec. 4, 2018 Email from kate Joy to Doug Miller, Corey Agee - CCP Subscription Agreement for D. Miller						
24-61	Dec. 28, 2017 Email from Kate Joy to Kyle Cooper, Corey Agee re: CCP						
24-62	Coastal Community Partners Promissory Note for D. Cooper						
24-67	Coastal Community Partners Promissory Note						
24-70	CCP Membership Interest Pledge Agreement and Promissory Note for Wesley Moss, dated December 2017						
24-71	CCP Promissory Note and Pledge Agreement for Wesley Moss, dated December 26, 2017						
24-72	CCP Promissory Note and Pledge Agreement for Michael Reiner, dated December 26, 2017						
24-73	CCP Subscription Agreement, Promissory Note, and Pledge Agreement for Michael Reiner, dated December 26, 2017						
24-74	CCP Promissory Note for Christopher Weaver, dated December 29, 2017						
24-75	CCP Promissory Note for Kevin Weaver, dated December 29, 2017						
24-76	2015.12.18 email with Corey Agee directing a client how to vote for ICCF (2015)						
24-77	2014.12.16 email with Corey Agee about conservation easement projects for clients						
24-78	2014.09.10 email from Corey Agee about inserting a Greenfield K-1 into a client's ta return						
24-79	2017.09.21 email about Corey Agee client setting aside money to buy conservation easements						

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24-80	2019.10.30 email with Marriner about 2019 master tracker						
24-81	David Cooper CCP (2017) Subscription Agreement (unsigned)						
24-83	David Cooper CCP (2017) Membership Pledge Agreement (unsigned)						
24-85	Nov. 28, 2018 Email from Kevin Weaver to Corey Agee re: How Much to Purchase in CCP						
24-86	Nov. 26, 2018 Email from Kate Joy to Tim von Gal, Corey Agee re: 2018 Fund and Note Due on 2017 Fund						
24-87	Nov. 26, 2018 Email from kate Joy to M. Reiner re: Note Due for 2017 Fund						
24-99	2018.03.22 email with Weavers about CCP (2017) Fund						
25-1	Aug. 7, 2013 Email from Len Green to Ralph Anderson re: Discussion Points						
25-2	Dec. 30, 2013 Email from Ralph Anderson to David Manica and Timothy Torres re: the conservation easement program						
25-3	Aug. 17, 2015 Email from Brian Wainwright to Ralph Anderson re: knocking out conservation easement payment						
25-4	Aug. 18, 2016 Email from Scott Silbert to Ralph Anderson re: Charitable Tax Code for Conservation Easement						
25-5	Sept. 29, 2016 Email from Jack Fisher to Ralph Anderson, Scott Silbert, and Kate Joy re: need to verbally discuss with your clients the expected tax deduction						
25-6	Dec. 30, 2013 Email from Ralph Anderson to David Manica and Timothy Torres re: the conservation easement program						
25-7	Dec. 19, 2018 Email from Kelly Ebersole to Kathleen Anderson re: SPA						
25-8	Kathleen Anderson (Progress Capital) SPA (2018) Subscription Agreement						
25-9	April 8, 2019 Email from Kate Joy to Mary Schneider re: SPA						
25-10	Kathleen Anderson (Progress Capital) SPA (2018) Corrected Subscription Agreement						
25-11	Mar. 7, 2014 Email from Len Green to Ralph Anderson re: Suggested Ownership						
25-12	Apr. 3, 2014 Letter from Kate Joy to Ralph Anderson w/ Subscription Agreement for Inland Capital Investment Fund 2013						

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25-13	Jan. 7, 2014 Email from Ralph Anderson to Alan Cross re: Inland Capital Investment Fund 2013 Subscription Agreement						
25-14	Attachment to Jan. 7, 2013 Email from Ralph Anderson to Alan - Inland Capital Investment Fund 2013 Subscription Agreement						
25-15	January 13, 2014 Email from Ralph Anderson to Alan Cross following up on subscription documents						
25-16	Jan. 30, 2014 Email from Kate Joy to Alan Cross re: Inland Capital Investment Fund 2013 Subscription Agreement						
25-17	Attachment to Jan. 30, 2014 Email from Kate Joy to Alan Cross - Inland Capital Investment Fund 2013 Subscription Agreement						
25-18	Alan Cross's Inland Capital Investment Fund 2013 K-1 Package						
25-19	Jan. 10, 2014 Email from Scott Colman to Ralph Anderson re: Signed Subscription Agreement for Inland Capital Investment Fund 2013						
25-20	Inland Capital Investment Fund 2013 Subscription Agreement for S. Colman						
25-21	Petite Pines Holdings LLC Subscription Agreement for B. Wainwright						
25-22	Brian Wainwright Petite Pines (2013) Subscription Agreement						
25-23	Brian Wainwright's Petite Pines Holdings K-1 Package						
25-25	Feb. 13, 2015 Letter from Ralph Anderson to Brian Wainwright						
25-26	Feb. 21, 2015 Email from Brian Wainwright to Ralph Anderson re: receiving packets for Inland and for Southern Appalachian						
25-27	Jan. 18, 2015 Email from Ralph Anderson to Scott Colman re: Projection						
25-28	Jan. 23, 2015 Email from Ralph Anderson to Scott Colman re: SAIF Subscription Agreeemnt						
25-29	Blank SAIF (2014) Subscription Agreement						
25-30	SAIF 2014 Subscription Agreement for S. Colman						
25-31	June 2, 2015 Email from Ralph Anderson to Scott Colman re: SAIF Reallocation						
25-32	Attachment to June 2, 2015 Email from Ralph Anderson to Scott Colman re: SAIF Reallocation - ICIF Subscription Agreement						



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25-33	Attachment to June 2, 2015 Email from Ralph Anderson to Scott Colman re: SAIF Reallocation - Authorization and Instructions to Move Subscription						
25-34	Jan. 14, 2016 Email from Ralph Anderson to S. Colman re: Inland Capitals						
25-35	Feb. 16, 2016 Email from Kate Joy to S. Colman re: Returned Check for ICCF						
25-36	ICPF 2015 Subscription Agreement for S. Colman						
25-37	Jan. 16, 2017 Email from Guillermo Argote to Ralph Anderson re: CPH Offering Docs						
25-38	Jan. 18, 2017 Email from Guillermo Argote to Ralph Anderson re: CPH Subscription Agreement						
25-39	Attachment to Jan. 18, 2017 Email from Guillermo Argote to Ralph Anderson - CPH Subscription Agreement for G. & P. Argote						
25-40	CPH Subscription Agreement for G. & P. Argote						
25-41	July 5, 2017 Email from Jack Fisher to Guillermo Argote re: K-1 for CPH						
25-42	Attachment to July 5, 2017 Email from Jack Fisher to Guillermo Argote re: K-1 for CPH - Form 8886						
25-43	Attachment to July 5, 2017 Email from Jack Fisher to Guillermo Argote re: K-1 for CPH - K-1 Package						
25-44	Form 8283 for Crimson Independence						
25-45	Sept. 25, 2015 Email to Ralph Anderson re: Inland Capital Coast Fund estimated tax write off						
25-46	2016.07.27 email about ICSH (2016) ratio						
25-47	Aug. 17, 2016 Email from Ralph Anderson to Scott Silbert re: tax write off is 4.5:1						
25-48	Sept. 29, 2016 Email from Jack Fisher to Ralph Anderson and Scott Silbert re: A Highly Successful Income Tax-Advantaged Investment Strategy						
25-49	Feb. 12, 2016 Email from Jack Fisher to Ralph Anderson re: Getting Monies Collected						
25-50	Feb. 18, 2016 Email from Jack Fisher to Ralph Anderson re: Amounts Still Owed						
25-51	2016 Coastal Property Holdings Results of Voting						
25-52	Lexington Capital Management Invoice						
25-53	Oct. 22 2019 Kate Joy Email re: 2019 Offerings Perquimans Holdings and Bay Creek Acquisitions						

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25-54	9.25.15 JF email to RA and KJ re: ICCF "\$450 for every \$100" and BRB and CW						
25-55	07.27.16 JF email to RA with internal projections 4.5/1						
25-56	2.16.16 email chain with RA and SC and KJ re: ICCF 2015						
25-57	07.27.16 JF email to RA with internal projections 4.5/1						
25-58	02.19.16 KJ email to RA and JF re: Gagliardi paying and joining ICPF 2015						
25-59	Blank ICPF SA for Gagliardi attached to 02.19.16 email						
25-60	03.05.19 check returning \$25K with new backdated SAs for Progress Cap						
25-61	Progress Cap SAs SPA w/check						
25-62	01.15.14 KJ email to SC re: "\$50,000 today" with signed SA						
26-1	July 2010 Fisher to Rodgerson letter						
26-2	Embertson's 2013 Tax Projection						
26-3	Fisher confirms economics will be the same						
26-4	Rodgerson's told to vote option 3						
26-5	Rodgerson 2009 Robinson Laurel Subscription Agreement						
26-6	Rodgerson 2009 Robinson Laurel Signed Subscription Agreement						
26-7	Benkoil provided 2014 Subscriptions for Wainwright in 2015						
26-8	Wainwright 2014 ICIF Subscription dated Dec. 2014						
26-9	Wainwright 2014 SAIF Subscription dated Dec. 2014						
26-10	Kate Joy provides Wainwright Schedule K-1 2014 SAIF						
26-11	Kate Joy provides Schedule K-1 2014 ICIF						
26-12	Wainwright Schedule K-1 2014 SAIF						
26-13	Wainwright Schedule K-1 2014 ICIF						
26-14	Wainwright Sign and pay Sept 2015 for 2015 Funds						
26-15	Wainwright 2014 SAIF Subscription sent in Sept. 2015 with 2014 date						
26-16	Wainwright 2014 ICIF Subscription sent in Sept. 2015 with 2014 date						
26-17	Wainwright signed ICIF 2014 Subscription						
26-18	Wainwright signed SAIF 2014 Subscription						
26-19	Joy confirms Wainwright payment in September 2015 for 2014 Funds						
26-20	Missing 2015 Subscription for Wainwright						
26-21	Wainwright provided 2015 ICPF subscription in 2016						
26-22	Wainwright provided 2015 ICPF Subscription in 2016						

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26-23	Subscription sent to Wainwright in 2016 dated Dec. 10, 2015						
26-24	Joy confirms receipt of Wainwright 2015 Subscription in 2016. No payment made						
26-25	Wainwright signed 2015 ICPF Subscription						
26-26	Jack asking about 2015 payment						
26-27	Wainwright has not paid 2015 units as of September 2016						
26-28	Wainwright ICPF Schedule K-1						
26-29	Fisher says Wainwright owes \$400,000 for 2016						
26-30	Brand purchases additional unit after year end						
26-31	Brand receives updated subscription agreement						
26-32	Fisher provides Brand various tax documents including Schedule K-1						
26-33	Brand Schedule K-1						
26-34	Benkoil confirming if Fisher providing compensation for the Robsinon Laurel 2009 audit						
26-35	Rodgerson credited for Robinson Laurel 2009 audit						
26-36	Robinson Laurel Adjustment Spreadsheet						
26-37	Search Warrant Executed at ICM business						
26-38	Rodgerson Perquimans 2019 Subscription						
26-39	Perquimans Check						
26-40	Green Group Reconciled Spreadsheet						
26-41	Benkoil told Rodgerson in Bay Creek						
26-42	Rodgerson asked to sign 2019 Bay Creek Subscription in March 2020						
26-43	Rodgerson Bay Creek Subscription						
26-44	Rodgerson provided Bay Creek tax documents						
26-45	Rodgerson Bay Creek Form 8886						
26-46	Rodgerson Bay Creek Schedule K-1						
27-1	Tim Kercheval GJ Immunity Agreement						
27-2	Kercheval says returns same as in past						
27-3	Fisher Alerts Promoters to SW Execution						
27-4	Kercheval Client On Time						
27-5	Fisher Communication 2016 Vote Going Green Option						
28-1	Sonkin Ratio						
28-2	Ratio Similar to Last Year in July						
28-3	Sonkin provides Ratio in September						
28-4	JF Says to Never to Mention Write Off Ratio						
28-5	Jack if best choice for CE						
28-6	Jack is good for large year end clients						

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28-7	Sonkin Sending 2017 Offering Materials in 2018						
28-8	Sonkin requests room for Client in 2018 Fund in 2019						
28-9	Sonkin and Fisher told Treadwell submitted payment late						
28-10	JF text to Sonkin to have client backdate						
28-11	Attaches Letter						
28-12	Fisher tells Sonkin about Agee pleas						
28-13	Ratio CE Program						
28-14	Bay Creek is 4:1 Offering						
28-15	Bay Creek vs. Perquimans						
28-17	2017 Sonkin Schedule K-1						
28-19	KJ Describes CE Process						
28-20	Backdate text from Jack						
28-21	KJ Accepting Treadwell in 2019 for 2018 Fund						
28-23	Treadwell only wants to participate if it goes CE						
28-24	Sonkin voting email						
28-25	Fisher intro to Sonkin						
28-26	Sonkin Subscription and Check						
28-28	Treadwell to hold off on wiring funds until after Bay Creek vote						
28-29	Williams confirms text client						
28-30	Sean McManus subscription						
29-1	ET Sets Dinner for Cutting Edge Tax Planning Strategy with Fisher						
29-2	Topics for Fisher to Discuss at ET Dinner						
29-3	Email from Joy providing 2014 PPM and PPM itself						
29-4	This guy needs tax deductions						
29-5	Taylor clients gets \$20 million and definitely will be using a conservation easement						
29-6	Text Messages between Fisher, Taylor and Joy from May 2016 to March 2020						
29-7	Taylor securing NBA clients for Fisher conservation easement program						
29-8	Jack confirms 4-1 ratio and deal going CE						
29-9	Client does not want blend approach, they want 4-1 ratio						
29-10	Taylor CCP Voting ballot						
29-11	2016 Presentation received by Taylor						
29-12	Taylor text messages with Fisher						
29-13	Taylor sent Schedule K-1						
29-14	Taylor sent Petite Pines Subscription						
29-15	Taylor sends backdated 2014 Subscription in March 2015						
29-16	Backdated 2014 Subscription Agreement						
29-17	Joy sends Taylor Subscription Agreement and Voting Ballot on 12.28.2015						

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29-18	ICAF Voting Ballot to Taylor						
29-19	ICAF Subscription to Taylor						
29-20	Taylor sent "executed" documents Aug. 30 2016 for 2015 deal						
29-21	2015 Subscription						
29-22	Joy sends Taylor Draft SAIF Appraisal						
29-23	Draft SAID Appraisal sent by Joy						
29-24	Joy email providing "executed" subscription to Taylor for 2015						
29-25	Taylor 2015 "executed" subscription agreement						
29-26	Taylor client being pitched on CE after year end						
30-1	Nov. 16, 2012 Email from Jack Fisher to Kate Joy, Ana King						
30-2	Robinson Laurel Subscription Agreement for Ana King						
30-5	Inland Capital Investment Fund II Subscription Agreement for Ana King						
30-6	Jan. 14, 2013 Email from Ana King to Cindy Ritchie, Kate Joy re: Subscription Agreement for K. Corgan						
30-7	Attachment to Jan. 14, 2013 Email from Ana King to Cindy Ritchie, Kate Joy - ICIF II Subscription Agreement for K. Corgan						
30-8	Feb. 20, 2013 Email from Ana King to Cindy Ritchie, Kate Joy re: Subscription Agreement for L. Nemeth						
30-9	Attachment to Feb. 20, 2013 Email from Ana King to Cindy Ritchie, Kate Joy - Subscription Agreement for L. Nemeth						
30-10	March 27, 2013 Email from Kate Joy cc'ing Jack Fisher and Ana King re: corrected date for Inland Capital Investment Fund subscription agreement for B. Anderson						
30-11	Inland Capital Investment Fund II Subscription Agreement for B. Anderson						
30-14	Nov. 5, 2014 Email from Stein Agee to Kate Joy, Ana King, Corey Agee, Jack Fisher re: Emails to Potential Easement Investors						
30-15	Inland Capital Appalachian Fund 2015 Subscription Agreement for Ana King						
30-17	Ana King's Voting Ballot for Hillside Holdings, Fernley Holdings, and Nautical Hill Holdings						
30-18	Mar. 26, 2014 Email from Jack Fisher to Ana King forwarding email re: Form 8283 addendum for Turnpike						
30-19	Inland Capital Sierra Holdings Voting Ballots						
30-20	Feb. 4, 2013 Email from Jack Fisher to Kate Joy						

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30-21	Attachment to Feb. 4, 2013 Email from Jack Fisher to Kate Joy - ICIF II Subscription Agreement for A. Rivera						
31-1	Mullaney email with Dye						
31-2	Will Not Need Any Tax Shelter Email						
31-3	Example Blank Subscription						
31-4	Tax deduction counts in year of Fund						
31-5	Write Off Ratio						
31-6	Mullaney confirming Calculation will be the same						
31-7	Voting Ballot						
31-8	Dressler is Late						
31-9	Lewis selling to clients after year end						
31-10	Jody Mason-Jones SAIF2014 Subscription Agreement, dated December 27, 2014 - Relates to USPROD-00292945						
31-11	Reiss is a "let" addition						
31-12	Mullaney sending email on economic purpose						
31-13	ICM Fees Paid Spreadsheet						
31-14	Mullaney Calendar of Fisher Meeting						
31-15	Fisher tells Lewis to tell Clients about ICM SW						
31-16	Murphy is a "late arrival"						
31-17	Fisher provides Murphy 2016 Schedule K-1						
31-18	Murphy 2016 Schedule K-1						
31-19	Inquiry into VS PC client						
31-20	Increased enforcement of SCEs						
31-21	2014 Client Summary						
32-1	FundCo & PropCo Table by Gabriel Rodriguez						
32-2	2018 and 2019 Deals Email						
32-3	2018 and 2019 Deals Flow						
32-4	SPA Late Subscribers						
32-5	Waiting on Jim Sinnott's Units						
32-6	SPA 2 and LTS						
32-7	2019 Redemption calculations						
32-8	Markleeville Excel by Gabriel Rodriguez						
32-9	Sinnott Markleeville Spreadsheet to Weibel						
32-10	Sinnott adding Marshall Ranch						
32-11	Sinnott Marshall Ranch Spreadsheet to Weibel						
32-12	Winnemucca Excel by Gabriel Rodriguez						
33-1	Fisher Request to Remove Qualification Note						
33-2	Qualification Note Removal 1						
33-3	Qualification Note Removal 2						
33-4	Invoice email						
33-5	Invoice mentions no Development but Easement						
34-1-A	Feb. 25, 2015 Whistleblower Recording Burn-In (Introductions)						

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34-1-B	Feb. 25, 2015 Whistleblower Recording Burn-In - "Jack's right hand to do everything"						
34-1-C	Feb. 25, 2015 Whistleblower Recording Burn-in - "after the first of the year, which technically shouldn't happen"						
34-1-D	Feb. 25, 2015 Whistleblower Recording Burn-in - "we got paid mostly in units and stuff"						
34-1-E	Feb. 25, 2015 Whistleblower Recording Burn-in - "all the IRS audit risk"						
34-1-F	Feb. 25, 2015 Whistleblower Recording Burn-in - "always paid late. Normally when he gets his tax refund"						
34-1	Feb. 25, 2015 Whistleblower Recording Burn-In						
34-2-A	Mar. 20, 2015 Whistleblower Recording Burn-in - appraisal values increase over time						
34-2-B	Mar. 20, 2015 Whistleblower Recording Burn-in - reserve "for IRS attack"						
34-2-C	Mar. 20, 2015 Whistleblower Recording Burn-in - "we basically got everybody we could to sign up kinda after the fact"						
34-2-D	Mar. 20, 2015 Whistleblower Recording Burn-in - "at that point it's free money"						
34-2-E	Mar. 20, 2015 Whistleblower Recording Burn-in - concern with Thompson Mountain						
34-2-F	Mar. 20, 2015 Whistleblower Recording Burn-in - "I did get it up"						
34-2-G	Mar. 20, 2015 Whistleblower Recording Burn-in - "they participated in basically backdating all the documents"						
34-2-H	Mar. 20, 2015 Whistleblower Recording Burn-in - "if we have a tax examination, we have to present certain documents"						
34-2-I	Mar. 20, 2015 Whistleblower Recording Burn-in - "easements are definitely the way to go"						
34-2	Mar. 20, 2015 Whistleblower Recording Burn-In						
34-3-A	Dec. 21, 2015 Whistleblower Recording Burn-in (Voice Identification)						
34-3-B	Dec. 21, 2015 Whistleblower Recording Burn-in (Voice Identification)						
34-3-C	Dec. 21, 2015 Whistleblower Recording Burn-in - "He puts down whatever we, we say"						

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34-3-D	Dec. 21, 2015 Whistleblower Recording Burn-in - "they ask for all the f***ing emails now"						
34-3-E	Dec. 21, 2015 Whistleblower Recording Burn-in - "get ready for whatever documents we need"						
34-3-F	Dec. 21, 2015 Whistleblower Recording Burn-in "worked my a** off to try and get people to, you know, backdate the documents"						
34-3-G	Dec. 21, 2015 Whistleblower Recording Burn-in - "appraisals are all about 30% higher than they should be"						
34-3-H	Dec. 21, 2015 Whistleblower Recording Burn-in - give the IRS a "big line of [BS]"						
34-3-I	Dec. 21, 2015 Whistleblower Recording Burn-in - "got a guy now that's comparable to Terry" named Clay Weibel						
34-3	Dec. 21, 2015 Whistleblower Recording Burn-in						
34-4-A	Apr. 28, 2016 Whistleblower Recording Burn-in (Voice Identification)						
34-4-B	Apr. 28, 2016 Whistleblower Recording Burn-in - aggressive lot pricing for '14						
34-4-C	Apr. 28, 2016 Whistleblower Recording Burn-in (Voice Identification)						
34-4	Apr. 28, 2016 Whistleblower Recording Burn-In						
34-5-A	July 27, 2018 Whistleblower Recording #1 Burn-in (Voice Identification)						
34-5-B	July 27, 2018 Whistleblower Recording #1 Burn-in - "this whole IRS thing is a f***ing nightmare"						
34-5-C	July 27, 2018 Whistleblower Recording #1 Burn-in (Voice Identification)						
34-5	July 27, 2018 Whistleblower Recording #1 Burn-In						
34-6-A	July 27, 2018 Whistleblower Recording #2 Burn-in - IRS knocking things out on a "technicality"						
34-6-B	July 27, 2018 Whistleblower Recording #2 Burn-in - "agreements need to match the tax returns, whatever was actually filed"						
34-6-C	July 27, 2018 Whistleblower Recording #2 Burn-in - "have a good story with everything"						
34-6-D	July 27, 2018 Whistleblower Recording #2 Burn-in - documents for IRS						
34-6	July 27, 2018 Whistleblower Recording #2 Burn-In						
34-8	Feb. 25, 2015 Whistleblower Recording Audio						



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34-9	Mar. 20, 2015 Whistleblower Recording Audio						
34-10	Dec. 21, 2015 Whistleblower Recording Audio						
34-11	Apr. 28, 2016 Whistleblower Recording Audio						
34-12	July 27, 2018 Whistleblower Recording #1 Audio						
34-13	July 27, 2018 Whistleblower Recording #2 Audio						
34-15	Feb. 25, 2015 Whistleblower Recording Certified Transcript						
34-16	Mar. 20, 2015 Whistleblower Recording Certified Transcript						
34-17	Dec. 21, 2015 Whistleblower Recording Certified Transcript						
34-18	Apr. 28, 2016 Whistleblower Recording Certified Transcript						
34-19	July 27, 2018 Whistleblower Recording #1 Certified Transcript						
34-20	July 27, 2018 Whistleblower Recording #2 Certified Transcript						
34-22	2011 FMLP Form 1065						
34-23	Email with Fisher and Bronce about valuing FMLP						
34-24	Email about CE funds not being easy to sell						
34-25	Email about Thompson Mountain PPM						
34-26	Email about Thompson Mountain appraisal assumptions						
34-27	Email about SAIF participant						
34-28	Email about Thompson Mountain road						
34-29	Email about John Drillot						
34-30	Email about Thompson Mountain						
34-31	Undercover audit opening letter						
34-32	Email to Stein about undercover audit						
34-33	Email about undercover audit process						
34-34	Photo of Fedex Package with Documents for Undercover Audit						
34-35	Documents for Undercover Audit from Fedex Package						
34-36	Email from Scott to AFB about undercover audit documents						
34-37	Email about documents provided during undercover audit						
34-38	Email to AFB about undercover audit						
34-39	Attachment to email from Kate Joy (Thompson Mountain appraisal summary)						
34-40	2014.12.16 Email from Kate Joy about Thompson Mountain						
34-41	Thompson Mountain Drone Footage						
35-1	Charlie Ball Typed Notes						
35-2	Email dated December 8, 2014 re Contact Info						
36-1	Looking to Sell NH to ICM and Knows they want to do CE						

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36-2	Email attaching Marketing Flyer for Figure 8 Georgia						
36-3	Figure 8 Georgia Marketing Flyer						
36-4	NH Contract Terms						
36-5	NH Closing Statement						
36-6	Highlands has steep areas that are undevelopable						
36-7	1,380 acres undevelopable						
36-8	Sinnott Offers to buy 90% of Highlands for \$15Mil						
36-9	Contractual Terms to Sell Highlands						
36-10	4 Months Before Closing, Sinnott Indicates Going CE						
36-11	Closing Statement for Highlands						
36-12	Hudson Form 8886						
36-13	K-1 letter Figure 8 GP, LLC						
36-14	Figure 8 Investors K-1 letter						
36-15	Figure 8 Partners K-1 Letter						
36-16	Hudson and Rock Creek Guys Did not Take the Highlands Deduction						
36-17	New Hampstead Buyers do Conservation Easements						
36-18	Hudson on Forbes Article						
36-19	Sinnott Moving From Tax Deals After Search Warrant						
36-20	Costar New Hampstead Listing for \$22,000,000						
36-21	Dec. 18, 2017 Email from Cindy Ritchie to Vi Bui, James Sinnott, Jeff Coggin re: Figure 8 (GA) 2017 Property Tax Bills						
36-22	Attachment to Dec. 18, 2017 Email from Cindy Ritchie to Vi Bui, James Sinnott, Jeff Coggin re: Figure 8 (GA) 2017 Property Tax Bills - Chathan County Property Assessment Appeal Form						
37-1	2007 Hutchinson Appraisal of Hidden Hills - \$2,360,000						
37-2	2013-2014 Archcrest Sales Listing of Hidden Hills (Exclusive Listing Agreement)						
37-3	2013-2014 Archcrest Sales Listing of Hidden Hills (Residential Land Offering Memorandum) - \$2,500,000						
37-4	2014 Kimmel Appraisal of Hidden Hills - \$1,500,000						
37-5	2014 Kimmel Supplemental Letter to Appraisal of Hidden Hills - \$10,000 per lot						
37-6	2015 Hutchinson Appraisal Engagement Letter for Hidden Hills						
37-7	July 28, 2015 MTK Limited, LLC, Meeting Agenda w/ Letter from Jack Fisher re: Proposed Terms for Purchase of Property at Hillside Holdings						

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37-8	December 14, 2015 Email from Vi Bui to Ken Krater, James Sinnott, Jeff Herman, and Matthew Gray re: ICM termination of MIPA						
37-9	2016 Kimmel Appraisal of Jointly Owned University Property at Hillside Holdings						
37-10	October 31, 2016 Invoice from Krater Consulting Group to ICM						
37-11	January 5, 2017 Email from Cindy Ritchie to Ken Krater re: 2016 Kimmel Appraisal re: Jointly Owned University Land at Hillside Holdings						
37-12	December 30, 2015 Letter from Ken Krater to David Solaro - Unsigned by David Solaro						
37-13	April 12, 2016 First Email from David Solaro to Ken Krater re: Hillside Holdings zoning (final decision does not lie with staff, but rather Planning Commission, Board of County Commissioners, and ultimately Regional Planning)						
37-14	April 12, 2016 Krater Response to First Email from David Solaro re: Hillside Holdings zoning						
37-15	April 12, 2016 Second Email from David Solaro to Ken Krater re: Hillside Holdings zoning (if application is submitted, staff would present actionable options to the Planning Commission and Board of County Commissioners)						
37-16	April 12, 2016 Krater Response to Second Email from David Solaro re; Hillside Holdings zoning						
37-17	Zoning Correspondence re: Hillside Holdings (April 12, 2016, Email from David Solaro, and unsigned Dec. 30, 2015 Letter to David Solaro)						
37-18	October 7, 2016 Email from Jack Fisher to James Sinnot identifying roles of individuals involved in Hillside Holdings Conservation Easement Project						
37-19	Attachment to October 7, 2016 Email w/ Contact Info for Hillside Holdings Conservation Easement Project Team						
37-20	November 18, 2019 Email from Vi Bui to Ken Krater re: Hillside Holdings Audit						
37-21	Attachment to November 18, 2019 Email - August 13, 2019 IRS Letter re: Hillside Holdings Audit						
37-22	Attachment to November 18, 2019 Email - November 14, 2019 Letter from Jack Fisher re: Hillside Holdings Audit						

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37-23	March 2, 2020 Krater Invoice showing met with Jack, Jim, and Brett Edwards for tour around Hidden Hills prior to IRS meeting the next day						
37-24	August 6, 2020 IRS Letter re: Hillside Holdings Audit and July 13, 2020 Letter from Jack Fisher re: Updated on Tax Dispute with IRS - Hillside Holdings						
37-25	June 24, 2017 Invoice from Krater Consulting Group to Inland Capital Management						
37-26	Warm Springs Citizen Advisory Board Minutes from November 13, 2018						
37-27	September 17, 2018 Application for Zoning Change at the Marshall Ranch (Winnemucca Holdings)						
37-28	December 2018 Emails Setting Up Meeting with Citizens re: Conservation Easement at Marshall Ranch						
37-29	December 8, 2018 Email from James Sinnott to Ken Krater and Jack Fisher re: even developing 4 lots is not realistically going to happen						
37-30	Record of Conservation Easement by Winnemucca Holdings on December 28, 2018						
37-31	January 3, 2019 Email from James Sinnott to Ken Krater and Jack Fisher asking if Krater will be able to work around Hugh re: zoning at Marshall Ranch						
37-32	January 3, 2019 Email from James Sinnott to Ken Krater and Jack Fisher re: working around Hugh re: zoning at Marshall Ranch						
37-33	Warm Springs Citizen Advisory Board Minutes from January 9, 2019						
37-34	February 5, 2019 Email from Ken Krater re: Need It On Paper						
37-35	Washoe County Planning Commission Minutes from February 5, 2019						
37-36	Washoe County Planning Commission February 5, 2019 Meeting - Applicant Presentation						
37-37	Washoe County Planning Commission February 5, 2019 Meeting - Staff Presentation						
37-38	February 7, 2019 Email sending Planning Commission's Action Order Denying Zoning Change at Winnemucca Holdings to Ken Krater and Jack Fisher						
37-39	Attachment to February 7, 2019 Email - Planning Commission's Action Order Denying Zoning Change at Winnemucca Holdings						

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37-40	March 28, 2019 Email from Ken Krater to Hugh and Jack Fisher Attaching Letter from Jack Fisher Confirming Tax Credit						
37-41	March 22, 2019 Email from James Sinnott to Ken Krater, Jack Fisher, Vi Bui, and Jeff Herman Attaching Letter from Jack Fisher Confirming Conservation Easement Placed at Winnemucca Holdings and Deduction Taken						
37-42	Attachment to March 22, 2019 Email from James Sinnott to Ken Krater, Jack Fisher, Vi Bui, and Jeff Herman - Letter from Jack Fisher Confirming Conservation Easement Placed at Winnemucca Holdings and Deduction Taken						
37-43	Attachment to March 28, 2019 Email from Ken Krater to Hugh and Jack Fisher - Letter from Jack Fisher confirming Placement of Conservation Easement at Winnemucca Holdings and Certifying Partnership has Taken the Tax Deduction						
37-44	April 2, 2019 Email from Krater to Hugh, Tom, Dennis, and Jack Fisher re: Fisher has no plans to develop any lots on the portion outside the conservation easement at Winnemucca						
37-45	Washoe County Board of County Commissioners Notice of Meeting and Agenda for April 9, 2019						
37-46	Washoe County Board of County Commissioners Notice of Meeting and Agenda for April 9, 2019 - Attachment A Appeal of Planning Commission Order						
37-47	Washoe County Board of County Commissioners Notice of Meeting and Agenda for April 9, 2019 - Attachment B Planning Commission Order						
37-48	Washoe County Board of County Commissioners Notice of Meeting and Agenda for April 9, 2019 - Attachment C Draft Minutes from Planning Commission Meeting						
37-49	Washoe County Board of County Commissioners Notice of Meeting and Agenda for April 9, 2019 - Attachment D Planning Commission Staff Report						
37-50	Washoe County Board of County Commissioners Notice of Meeting and Agenda for April 9, 2019 - Attachment E Proposed MPA Resolution						

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37-51	Washoe County Board of County Commissioners Notice of Meeting and Agenda for April 9, 2019 - Attachment F Proposed RZA Resolution						
37-52	May 15, 2019 Email from Hugh to Tom, Ken Krater, and Jack Fisher asking what IRS will look for when considering the conservation easement deduction at Marshall Ranch						
37-53	May 23, 2019 Emails between Jack Fisher, Ken Krater, and James Sinnott re: Tremendous Amount of Distrust in Community re: Proposal at Marshall Ranch						
37-54	May 24, 2019 Emails between Jack Fisher, Ken Krater, and James Sinnott re: Tremendous Amount of Distrust in Community re: Proposal at Marshall Ranch						
37-55	Warm Springs Citizen Advisory Board Minutes from July 10, 2019						
37-56	May 15, 2019 Application for Zoning Change at the Marshall Ranch (Winnemucca Holdings)						
37-57	September 7, 2019 Invoice from Krater Consulting Group to Winnemucca Holdings showing met with Jack to review current status of zoning process						
37-58	November 3, 2019 Invoice from Krater Consulting Group to Winnemucca Holdings showing prepared new entitlement status letter for Jeff to present to the IRS						
37-59	November 22, 2019 Email from Ken Krater to Jeff Herman						
37-60	Attachment to November 22, 2019 Email from Ken Krater to Jeff Herman - Letter to Jack Fisher re: Summary of Entitlements at Marshall Ranch						
37-61	February 21, 2021 Email from Ken Krater to James Sinnott and Jack Fisher re: Edits to Marshall Ranch Entitlement Summary Letter						
37-62	Attachment to February 21, 2021 Email from Ken Krater to James Sinnott and Jack Fisher re: Edits to Marshall Ranch Entitlement Summary Letter - Krater's responses to Sinnott's edits						
37-71	February 25, 2021 Email from Ken Krater to David Solaro, cc'ing Jack Fisher, James Sinnott, and Douglas Flowers sending Marshall Ranch Entitlement Summary Letter						
37-72	Attachment to February 25, 2021 Email from Ken Krater to David Solaro, Jack Fisher, James Sinnott, and Douglas Flowers – Marshall Ranch Entitlement Summary Letter						

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37-73	April 19, 2021 Email from Ken Krater forwarding to Jack Fisher and James Sinnott David Solaro's Response Letter re: Marshall Ranch Entitlements						
37-74	Attachment to April 19, 2021 Email from Ken Krater forwarding to Jack Fisher and James Sinnott David Solaro's Response - Ken Krater's February 24, 2021 Letter to David Solaro						
37-75	Attachment to April 19, 2021 Email from Ken Krater forwarding to Jack Fisher and James Sinnott David Solaro's Response - David Solaro's April 16, 2021 Letter in Response						
37-76	September 5, 2019 Email from Jack Fisher to Ken Krater re: Recent Developments in CE Transactions						
37-77	Attachment to September 5, 2019 Email from Jack Fisher to Ken Krater - Recent Developments and Legislative Update relating to Conservation Easements						
37-84	May 8, 2019 Email from Vi Bui to Clay Weibel and James Sinnott re: Sarah from Aaron's office's comments on draft Winnemucca and Storm Crow appraisals						
37-91	May 9, 2019 Email from Clay Weibel to James Sinnott and Vi Bui w/ change to draft Winnemucca appraisal						
37-92	Draft Winnemucca Appraisal - last modified May 9, 2019 (highlighting on pg. 12, 46, 48)						
38-1	2017.11.21 Email intro to Jack Fisher						
38-2	2016.01.25 Email identifying other ICM employees						
38-3	2014.08.25 Email about Jack's program						
38-4	2016.03.30 Email with roles of Fisher and Sinnott						
38-5	June 2015 Email about Sand Investment plans						
38-6	January 2016 Email about Sand Investment's future activity						
38-7	2015.07.17 Email with Reed's estimate of Sand Investment value						
38-8	July 2017 Email about Sandlapper profit and ratio						
38-9	2018.01.18 Email about describing Sandlapper donation						
38-10	Reed's commission for Crimson Independence						
38-11	2016.05.27 Email about Hardeeville not liking a CE						
38-12	2016.12.20 Email to Reed about CPH materials						
38-13	2016.12.20 Attachment to Email (Reed's CPH voting information sheet)						

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38-14	2016.12.29 Email from Reed to Jack suggesting more development						
38-15	May 2018 Email inviting Reed to NV fundraiser for Senator Heller						
38-16	April 2017 Email with letter to Senator Graham						
38-17	2018.12.20 Email about DOJ lawsuit						
38-18	April 2017 Attachment of Letter to Senator Graham						
38-19	2019.02.11 Email about keeping a low profile						
38-20	2019.04.10 Email about Senate scrutiny						
38-21	August 2019 Email about need for development at Bluffton, Sandlapper, Crimson Independence						
38-22	2019.08.29 Email about internal audits at ICM						
38-23	Buckwalter Tract Deed (Dec. 2000)						
39-1	February 20, 2014 EIA Settlement Statement						
41-1	Email about fee (2014)						
41-2	SPA Invoice (\$720,000)						
41-3	Email about "fat commissions"						
41-4	Email about Bonaire						
41-5	Email about money being wasted on crooks in DC						
41-6	Email about first payment and note to Tillie						
41-7	Email about Jack's primary purposes being a defensible CE						
41-8	Email about Jack as expert on CEs						
41-9	Email from Jack about his primary business						
41-10	Email from Jack about holding residual until SOL expires and lacking funds to develop						
41-11	Email about IRS scrutiny						
41-12	Email about monetizing CEs better than most						
41-13	Email about needing to buy property company						
41-14	Email about the ratio						
41-16	Email thread about properties						
41-17	Email about listed properties being a big negative						
41-18	Email about making up comps						
41-19	Email about not buying something too cheap						
41-20	Email about money being no object if final appraisal works						
41-21	Email #1 about Bluffton Parkway article						
41-22	Email #2 about Bluffton Parkway article						
41-23	Email about SPA deal						



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41-24	Email that pigs get fat and hogs get slaughtered						
41-25	Email about having to focus on substantial economic purpose						
41-26	Email about Senate Finance Investigation						
41-27	Email about conservation easement model						
41-28	HMM 2006 Deeds						
41-29	HMM 2009 Deeds						
41-30	HMM 2009 Promissory Note for \$400K						
41-31	HMM Record of Payment (Dec. 2010)						
41-32	\$300K wire to Tillie Weaver						
42-1	Jeff Herman 2013 Subscription Agreement for Inland Capital Investment Fund 2013, LLC						
42-2	Dec. 31, 2014 email from James Sinnott re: 2014 Funds were Oversubscribed						
42-3	Dec. 23, 2015 Wire Confirmation for Purchase of Jenny's Lane for \$723,236.90						
42-4	Dec. 23, 2015 Wire Confirmation for Purchase of Jenny's Lane for \$276,763.10						
42-5	Jeff Herman 2015 Schedule K-1 from Jenny's Lane						
42-6	Attachment to December 24, 2020 Email from Michael Merchant to Jeff Herman - withdrawn Real Purchase Property Purchase Agreement for purchasing Jenny's Lane residual						
42-7	December 24, 2020 Email from Michael Merchan to Jeff Herman withdrawing from purchasing Jenny's Lane residual						
42-8	February 10, 2020 CBRE Exclusive Sales Listing Agreement re: Jenny's Lane						
42-9	December 13, 2015 Email from Jeff Herman to Vi Bui, James Sinnott, and Jack Fisher re: Hidden Hills						
42-10	Attachment to December 13, 2015 Email from Jeff Herman to Vi Bui, James Sinnott, and Jack Fisher - Spreadsheet showing possible lot numbers at Hidden Hills						
42-11	December 14, 2015 Email from Ken Krater to Jeff Herman, Vi Bui, James Sinnott, and Matthew Gray re: nothing positive from the county re: the zoning at Hidden Hills						
42-12	May 23, 2016 Email from David Brannon to Jeff Herman, James Sinnott, and Jack Fisher re: need to make it highly amenitized to get the values needed						

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42-13	September 22, 2016 Email from Leslie Burnside to Kevin Hill, Ken Krater, Jack Fisher, Jeff Herman, and James Sinnott re: Nevada Land Trust						
42-14	September 22, 2016 Email from James Sinnott to David Brannon, Jack Fisher, and Jeff Herman re: punting on the Nevada Land Trust						
42-15	September 23, 2016 Email from Kevin Hill to Leslie Burnside, Ken Krater, Jack Fisher, Jeff Herman, and James Sinnott attaching the Nevada Land Trust Landowner Questionnaire						
42-16	Attachment to September 23, 2016 email - Landowner Questionnaire						
42-17	September 23, 2016 Email from Jack Fisher to Jeff Herman and James Sinnott re: Land Trust						
42-18	October 3, 2016 Email from Jack Fisher to Jeff Herman stating "Lets discuss later" to an email from the Nevada Land Trust						
42-19	Attachment to October 3, 2016 Email from Jack Fisher - Nevada Land Trust Engagement Letter						
42-20	Land Purchase Agreement for 1305 Mission Way						
42-21	July 20, 2016 Email from James Sinnott to Vi Bui, Jack Fisher, and Jeff Herman re: "residual" for Reno						
42-22	Membership Interest Purchase Agreement for Fernley Holdings, LLC						
42-23	February 15, 2017 Scanner Email to Kate Joy for Jeff Herman 2016 Subscription Agreement						
42-24	First Jeff Herman Subscription Agreement for 2016 (Inland Capital Sierra Holdings) for \$263,500						
42-25	February 24, 2017 Email from Kate Joy to Ravi McKinley, Cindy Ritchie, Stein Agee, James Sinnott, and Jack Fisher re: changing amount of Jeff Herman's contribution into 2016 Fund						
42-26	February 24, 2017 Scanner Email to Kate Joy for Jeff Herman 2016 Subscription Agreement						
42-27	Second Jeff Herman Subscription Agreement for 2016 (Inland Capital Sierra Holdings) for \$346,944						
42-28	Nautical Hill Holdings Expenses 2017 showing amount owed to Jeff Herman						
42-29	June 16, 2018 Email from Jack Fisher to David Brannon and Jeff Herman re: Abusive Tax Shelter Article						

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42-30	Attachment to June 16, 2018 Email from Jack Fisher to David Brannon and Jeff Herman - Article titled "Conservation Easements: The 21st Century Abusive Tax Shelter"						
42-31	December 11, 2018 Email from James Sinnott to Jeff Herman and Jack Fisher re: "small risk that Congress will pass a law that blocks 2018 CE's"						
42-32	May 30, 2018 Email from James Sinnott to Jack Fisher and David Brannon re: timing of Pauite Canyon purchase and conservation easement						
42-33	June 4, 2018 Text Message from Jim Sinnott to Jeff Herman re: sharing power transmission numbers verbally if a big number						
42-34	July 30, 2018 Email from Jack Fisher to James Sinnott, Jeff Herman, David Brannon, and Kate Joy re: need for water plan and stating "will not look good to see this as a barren waste land"						
42-35	Attachment to July 30, 2018 Email from Jack Fisher to James Sinnott, Jeff Herman, David Brannon, and Kate Joy - 2018 Mountaintop Vista Holdings Executive Summary						
42-36	April 28, 2018 Email from Jack Fisher to Vi Bui, James Sinnott, David Brannon, and Jeff Herman re: Markleeville PropCo and allocation of charitable contributions						
42-37	November 30, 2018 Email from Jack Fisher to James Sinnott, Jeff Herman, and David Brannon re: "need to be able to sell them for whatever and also have them looking good for the IRS"						
42-38	Attachment to November 30, 2018 Email from Jack Fisher to James Sinnott, Jeff Herman, and David Brannon - ICM Presentation for Eastern Sierra Holdings						
42-39	Jeff Herman 2018 Subscription Agreement for Eastern Sierra Holdings						
42-40	February 6, 2019, Text message from Jim Sinnott to Jeff Herman re: needing a check dated last year						
42-41	February 6, 2019 Email from Jennifer Buntin to Jeff Herman attaching his 2018 subscription agreement (Eastern Sierra Holdings) and providing wiring instructions						
42-42	Attachment to February 6, 2019 Email from Jennifer Buntin to Jeff Herman - Herman's 2018 Subscription Agreement (Eastern Sierra Holdings)						

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42-43	Jeff Herman 2013 Subscription Agreement for Inland Capital Investment Fund 2013, LLC						
42-44	May 10, 2018 Email from Jeff Herman to Jack Fisher re: names on record are just for show						
42-45	Draft Winnemucca Appraisal - Last modified May 9, 2019 (highlighting on pg. 45)						
42-46	Deed Transferring Property to Jenny's Lane LLC						
43-1	Thompson concerned over project with Fisher						
43-2	Joy provides Maps of Hardeeville Land						
43-3	Map of Hardeeville 1						
43-4	Map of Hardeeville 2						
43-5	Thompson done due diligence and feels comfortable entering engagement						
43-6	Joy provides Signed Engagement Letter						
43-7	Signed engagement letter						
43-8	Joy Provides More Materials						
43-9	ICCF 2015 Marketing Materials						
43-10	Fisher's Proposed Lot Pricing						
43-11	Joy Provides More Materials to Thompson						
43-12	ICCF Color PowerPoint Provided by Joy to Thompson						
43-13	Telfair is a failed development						
43-14	Fisher Providing Thompson Materials						
43-15	Thompson tells Fisher he needs to Manage expectations and His Numbers are High						
43-16	Thompson knows Fisher's Plan is to do a CE						
43-17	Fisher asks to Change Scope of Work						
43-18	ICCF Property Investment Summary provided to Thompson						
43-19	Summary of Appraisal Provided by Thompson						
43-20	Jack Fisher Analysis Provided to Thompson						
43-21	Thompson confirms verbal presentation						
43-22	Fisher amazed at data						
43-23	Go to Meeting Invite for PowerPoint Presentation						
43-24	Thompson PowerPoint Presentation						
43-25	Smaller Lot Sale Prices are nowhere near Jack's Prices						
44-1	2019.02.08 email about Weibel template						
44-2	Weibel provides go-by language to Pellegrini on sales comparison approach						
44-3	2019.02.12 email with Roberts about falling short on the value (Equity Investment)						
44-4	Form 8283 appraiser signature						

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44-5	Final Numbers for Bay Creek from Gabe						
44-7	2019 List of re-appraisals						
44-8	2019 HMM Appraisal						
44-9	2019 Ft. Myers Appraisal						
44-10	DCF with \$91M value (Equity Investment)						
45-1	Immunity Letter - Hannah Lewis						
46-1	Immunity Letter - Beau Lewis						
47-1	Email dated August 11, 2015 re: potential work						
47-2	Email dated November 20, 2015 re: appraisal info						
47-3	Email dated November 17, 2016 re: East Argent DCF						
47-4	Excel spreadsheet - East Argent CE Land, Bluffton, SC						
47-5	Email dated November 18, 2016 re: Esast Argent DCF						
47-6	Excel spreadsheet - East Argent CE Land, Bluffton, SC - updated						
47-7	Email dated June 30, 2017 from Cahill to Joy						
47-8	Emails dated August 1, 2017 between Fisher and Cahill						
47-9	Email dated January 13, 2016 re: Inland Capital Coastal Fund, LLC - Offering Docs for Mr. Bridges						
47-10	Email dated November 21, 2016 re: FW Conservation Easement - Update						
47-11	Emails dated January 15, 2020 between Fisher and Lewis						
47-12	2017 Appraisal for New Era Bank by Clayton Weibel						
47-13	Winnemucca Excel Spreadsheet						
47-14	Markleeville CA Excel Spreadsheet						
47-15	November 8, 2018 emails between Weibel and Sinnott						
47-16	Map of Carroll County Properties						
47-17	2017.11.21 email from Fisher to Don Mandrik about Weibel verbally confirming "that our numbers are accurate" for Figure 8 (GA)						
47-18	9.1.15 email exchange Jack Fisher, Clay Weibel, Kate Joy re: potential work						
47-19	2016.08.16 email with Weibel about "bullet-proofing" mining CE deals						
47-20	February 28, 2019 email from Buntin to Ebersole and Marriner re: SPA 2						
47-21	March 15, 2019 email from Buntin to Marriner re: SPA 2						
47-22	Weibel Job List (1993 to 2020)						
50-1	Certified 2013 ICIF 13 Form 1065 (Contribution Year)						
50-2	Certified 2013 Ft Myers Form 1065 (Contribution Year)						

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50-3	Certified 2013 Green Fields Form 1065 (Contribution Year)						
50-4	Certified 2013 Petite Pines Form 1065 (Contribution Year)						
50-5	Certified 2014 ICIF 14 Form 1065 (Contribution Year)						
50-6	Certified 2014 Inland Bluffton Form 1065 (Contribution Year)						
50-7	Certified 2014 Mountaintop Form 1065 (Contribution Year)						
50-8	Certified 2014 River Club Form 1065 (Contribution Year)						
50-9	Certified 2014 SAIF Form 1065 (Contribution Year)						
50-10	Certified 2014 Thompson Mountain Form 1065 (Contribution Year)						
50-11	Certified 2015 ICCF Form 1065 (Contribution Year)						
50-12	Certified 2015 Sand Form 1065 (Contribution Year)						
50-13	Certified 2015 ICAF Form 1065 (Contribution Year)						
50-14	Certified 2015 Jenny's Lane Form 1065 (Contribution Year)						
50-15	Certified 2015 NC Whisper Mountain Form 1065 (Contribution Year)						
50-16	Certified 2015 ICPF Form 1065 (Contribution Year)						
50-17	Certified 2015 Chestatee Form 1065 (Contribution Year)						
50-18	Certified 2016 CPH Form 1065 (Contribution Year)						
50-19	Certified 2016 Crimson Independence Form 1065 (Contribution Year)						
50-20	Certified 2016 Old Paris Form 1065 (Contribution Year)						
50-21	Certified 2016 ICSH Form 1065 (Contribution Year)						
50-22	Certified 2016 Hillside Holdings Form 1065 (Contribution Year)						
50-23	Certified 2016 Nautical Hill Form 1065 (Contribution Year)						
50-24	Certified 2017 CIP Form 1065 (Contribution Year)						
50-25	Certified 2017 Figure 8 (Highlands) Form 1065 (Contribution Year)						
50-26	Certified 2017 OVH Form 1065 (Contribution Year)						
50-27	Certified 2017 Argent TH A Form 1065 (Contribution Year)						
50-28	Certified 2017 Sandlapper Hill Form 1065 (Contribution Year)						
50-29	Certified 2017 CCP Form 1065 (Contribution Year)						
50-30	Certified 2017 Figure 8 (GA) Form 1065 (Contribution Year)						
50-31	Certified 2018 MVH Form 1065 (Contribution Year)						

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50-32	Certified 2018 Winnemucca Form 1065 (Contribution Year)						
50-33	Certified 2018 ESH Form 1065 (Contribution Year)						
50-34	Certified 2018 Storm Crow Form 1065 (Contribution Year)						
50-35	Certified 2018 SPA Form 1065 (Contribution Year)						
50-36	Certified 2018 EIA Form 1065 (Contribution Year)						
50-37	Certified 2019 Bay Creek Acquisitions Form 1065 (Contribution Year)						
50-38	Certified 2019 Bay Creek South Form 1065 (Contribution Year)						
50-39	Certified 2008 Robinson Laurel Form 1065 (Contribution Year)						
50-40	Certified 2010 Robinson Laurel Form 1065 (Contribution Year)						
50-41	Certified 2010 High Mountain Meadows Form 1065 (Contribution Year)						
50-42	Certified 2012 Inland Capital Investment Fund II Form 1065 (Contribution Year)						
50-43	Certified 2014 ICIF 13 Form 1065						
50-44	Certified 2015 ICIF 13 Form 1065						
50-45	Certified 2016 ICIF Form 1065						
50-46	Certified 2017 ICIF 13 Form 1065						
50-47	Certified 2018 ICIF 13 Form 1065						
50-48	Certified 2019 ICIF 13 Form 1065						
50-49	Certified 2020 ICIF 13 Form 1065						
50-50	Certified 2021 ICIF 13 Form 1065						
50-51	Certified 2015 ICIF 14 Form 1065						
50-52	Certified 2016 ICIF 14 Form 1065						
50-53	Certified 2017 ICIF 14 Form 1065						
50-54	Certified 2018 ICIF 14 Form 1065						
50-55	Certified 2019 ICIF 14 Form 1065						
50-56	Certified 2020 ICIF 14 Form 1065						
50-57	Certified 2021 ICIF 14 Form 1065						
50-58	Certified 2015 SAIF Form 1065						
50-59	Certified 2016 SAIF Form 1065						
50-60	Certified 2017 SAIF Form 1065						
50-61	Certified 2018 SAIF Form 1065						
50-62	Certified 2019 SAIF Form 1065						
50-63	Certified 2020 SAIF Form 1065						
50-64	Certified 2021 SAIF Form 1065						
50-65	Certified 2016 ICCF Form 1065						
50-66	Certified 2017 ICCF Form 1065						
50-67	Certified 2018 ICCF Form 1065						
50-68	Certified 2019 ICCF Form 1065						
50-69	Certified 2020 ICCF Form 1065						
50-70	Certified 2021 ICCF Form 1065						
50-71	Certified 2016 ICAF Form 1065						
50-72	Certified 2017 ICAF Form 1065						
50-73	Certified 2018 ICAF Form 1065						
50-74	Certified 2019 ICAF Form 1065						
50-75	Certified 2020 ICAF Form 1065						

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50-76	Certified 2021 ICAF Form 1065						
50-77	Certified 2016 ICPF Form 1065						
50-78	Certified 2017 ICPF Form 1065						
50-79	Certified 2018 ICPF Form 1065						
50-80	Certified 2019 ICPF Form 1065						
50-81	Certified 2020 ICPF Form 1065						
50-82	Certified 2021 ICPF Form 1065						
50-83	Certified 2017 CPH Form 1065						
50-84	Certified 2018 CPH Form 1065						
50-85	Certified 2019 CPH Form 1065						
50-86	Certified 2020 CPH Form 1065						
50-87	Certified 2021 CPH Form 1065						
50-88	Certified 2017 ICSH Form 1065						
50-89	Certified 2018 ICSH Form 1065						
50-90	Certified 2019 ICSH Form 1065						
50-91	Certified 2020 ICSH Form 1065						
50-92	Certified 2021 ICSH Form 1065						
50-93	Certified 2018 CIP Form 1065						
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50-97	Certified 2018 OVH Form 1065						
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50-105	Certified 2019 MVH Form 1065						
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50-107	Certified 2021 Original MVH Form 1065						
50-108	Certified 2021 Superseding MVH Form 1065						
50-109	Certified 2019 ESH Form 1065						
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50-111	Certified 2021 Original ESH Form 1065						
50-112	Certified 2021 Superseding ESH Form 1065						
50-113	Certified 2019 SPA Form 1065						
50-114	Certified 2020 SPA Form 1065						
50-115	Certified 2021 SPA Form 1065						
50-116	Certified 2021 Bay Creek Acquisitions Form 1065						
50-117	Certified 2020 Bay Creek Acquisitions Form 1065						
50-118	Certified 2014 Ft Myers Form 1065						
50-119	Certified 2015 Ft Myers Form 1065						
50-120	Certified 2016 Ft Myers Form 1065						
50-121	Certified 2017 Ft Myers Form 1065						
50-122	Certified 2018 Ft Myers Form 1065						
50-123	Certified 2014 Green Fields Form 1065						
50-124	Certified 2015 Green Fields Form 1065						
50-125	Certified 2016 Green Fields Form 1065						



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50-126	Certified 2017 Green Fields Form 1065						
50-127	Certified 2018 Green Fields Form 1065						
50-128	Certified 2019 Green Fields Form 1065						
50-129	Certified 2020 Green Fields Form 1065						
50-130	Certified 2021 Green Fields Form 1065						
50-131	Certified 2014 Petite Pines Form 1065						
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50-138	Certified 2021 Petite Pines Form 1065						
50-139	Certified 2015 Inland Bluffton Form 1065						
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50-143	Certified 2019 Inland Bluffton Form 1065						
50-144	Certified 2020 Inland Bluffton Form 1065						
50-145	Certified 2021 Inland Bluffton Form 1065						
50-146	Certified 2015 Mountaintop Form 1065						
50-147	Certified 2016 Mountaintop Form 1065						
50-148	Certified 2017 Mountaintop Form 1065						
50-149	Certified 2018 Mountaintop Form 1065						
50-150	Certified 2015 River Club Form 1065						
50-151	Certified 2016 River Club Form 1065						
50-152	Certified 2017 River Club Form 1065						
50-153	Certified 2018 River Club Form 1065						
50-154	Certified 2019 River Club Form 1065						
50-155	Certified 2015 Thompson Mountain Form 1065						
50-156	Certified 2016 Thompson Mountain Form 1065						
50-157	Certified 2017 Thompson Mountain Form 1065						
50-158	Certified 2016 Sand Form 1065						
50-159	Certified 2017 Sand Form 1065						
50-160	Certified 2018 Sand Form 1065						
50-161	Certified 2014 Jenny's Lane Form 1065						
50-162	Certified 2016 Jenny's Lane Form 1065						
50-163	Certified 2017 Jenny's Lane Form 1065						
50-164	Certified 2018 Jenny's Lane Form 1065						
50-165	Certified 2016 NC Whisper Mountain Form 1065						
50-166	Certified 2017 NC Whisper Mountain Form 1065						
50-167	Certified 2018 NC Whisper Mountain Form 1065						
50-168	Certified 2016 Chestatee Form 1065						
50-169	Certified 2017 Chestatee Form 1065						

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50-170	Certified 2018 Chestatee Form 1065						
50-171	Certified 2016 Crimson Independence Form 1065						
50-172	Certified 2017 Crimson Independence Form 1065						
50-173	Certified 2018 Crimson Independence Form 1065						
50-174	Certified 2017 Old Paris Form 1065						
50-175	Certified 2018 Old Paris Form 1065						
50-176	Certified 2019 Old Paris Form 1065						
50-177	Certified 2017 Hillside Holdings Form 1065						
50-178	Certified 2018 Hillside Holdings Form 1065						
50-179	Certified 2019 Hillside Holdings Form 1065						
50-180	Certified 2020 Hillside Holdings Form 1065						
50-181	Certified 2021 Hillside Holdings Form 1065						
50-182	Certified 2017 Nautical Hill Form 1065						
50-183	Certified 2018 Nautical Hill Form 1065						
50-184	Certified 2018 Figure 8 (Highlands) Form 1065						
50-185	Certified 2019 Figure 8 (Highlands) Form 1065						
50-186	Certified 2020 Figure 8 (Highlands) Form 1065						
50-187	Certified 2021 Figure 8 (Highlands) Form 1065						
50-188	Certified 2018 Argent TH A Form 1065						
50-189	Certified 2019 Argent TH A Form 1065						
50-190	Certified 2020 Argent TH A Form 1065						
50-191	Certified 2021 Argent TH A Form 1065						
50-192	Certified 2018 Sandlapper Hill Form 1065						
50-193	Certified 2018 Figure 8 (GA) Form 1065						
50-194	Certified 2019 Figure 8 (GA) Form 1065						
50-195	Certified 2020 Figure 8 (GA) Form 1065						
50-196	Certified 2021 Figure 8 (GA) Form 1065						
50-197	Certified 2018 Winnemucca Form 1065 (Contribution Year) with K-1s						
50-198	Certified 2019 Winnemucca Form 1065						
50-199	Certified 2020 Winnemucca Form 1065						
50-200	Certified 2021 Winnemucca Form 1065						
50-201	Certified 2019 EIA Form 1065						
50-202	Certified 2021 Bay Creek South Form 1065						
50-203	Certified 2017 Fisher Form 1040						

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50-204	Certified 2018 Fisher Form 1040						
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50-206	Certified 2020 Fisher Form 1040						
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50-208	Certified 2016 Sinnott Form 1040						
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50-211	Certified 2019 Sinnott Form 1040						
50-212	Certified 2020 Sinnott Form 1040						
50-213	Certified 2015 Herbert Lewis AMS Report						
50-214	Certified 2016 Herbert Lewis Form 1040						
50-215	Certified 2017 Herbert Lewis Form 1040						
50-216	Certified 2018 Herbert Lewis Form 1040						
50-217	Certified 2019 Herbert Lewis Form 1040						
50-218	Certified 2015 Beau Lewis IDRS						
50-219	Certified 2016 Beau Lewis Form 1040						
50-220	Certified 2017 Beau Lewis Form 1040						
50-221	Certified 2018 Beau Lewis Form 1040						
50-222	Certified 2019 Beau Lewis Form 1040						
50-223	Certified 2015 Hannah Lewis IDRS						
50-224	Certified 2015 Hannah Lewis TDS Account Transcript						
50-225	Certified 2016 Hannah Form 1040						
50-226	Certified 2017 Hannah Lewis Form 1040						
50-227	Certified 2018 Hannah Lewis Form 1040						
50-228	Certified 2019 Hannah Lewis Form 1040						
50-229	Certified 2015 L Family Form 1065						
50-230	Certified 2016 L Family Form 1065						
50-231	Certified 2017 L Family Form 1065						
50-232	Certified 2018 L Family Form 1065						
50-233	Certified 2019 L Family Form 1065						
50-234	Certified 2015 BWL Sales Form 1120-S						
50-235	Certified 2016 BWL Sales Form 1120-S						
50-236	Certified 2017 BWL Sales Form 1120-S						
50-237	Certified 2018 BWL Sales Form 1120-S						
50-238	Certified 2019 BWL Sales Form 1120-S						
50-239	Certified 2015 HAL Inc. Form 1120-S						
50-240	Certified 2016 HAL Inc. Form 1120-S						
50-241	Certified 2017 HAL Inc. Form 1120-S						
50-242	Certified 2018 HAL Inc. Form 1120-S						
50-243	Certified 2019 HAL Inc. Form 1120-S						
50-244	Certified 2015 Victor Smith Form 1040						
50-245	Certified 2016 Victor Smith Form 1040						
50-246	Certified 2017 Victor Smith Form 1040						

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50-247	Certified 2018 Victor Smith Form 1040						
50-248	Certified 2019 Victor Smith Form 1040						
50-249	Certified 2020 Victor Smith Form 1040						
50-257	Certified 2014 Michael Dye Form 1040						
50-258	Certified 2015 Michael Dye Form 1040						
50-259	Certified 2016 Michael Dye Form 1040						
50-260	Certified 2017 Michael Dye Form 1040						
50-261	Certified 2018 Michael Dye Form 1040						
50-262	Certified 2019 Michael Dye Form 1040						
50-263	Certified 2016 Trisha Murphy Form 1040						
50-264	Certified 2014 Tanya Rutledge Form 1040						
50-265	Certified 2015 Tanya Rutledge Form 1040						
50-266	Certified 2016 Tanya Rutledge Form 1040						
50-267	Certified 2017 Tanya Rutledge Form 1040						
50-268	Certified 2018 Tanya Rutledge Form 1040						
50-269	Certified 2019 Tanya Rutledge Form 1040						
50-270	Certified 2014 Arvind Kulkarni TDS Account Transcript						
50-271	Certified 2014 Arvind Kulkarni AMS Report						
50-272	Certified 2015 Arvind Kulkarni TDS Account Transcript						
50-273	Certified 2015 Arvind Kulkarni AMS Report						
50-274	Certified 2016 Arvind Kulkarni Form 1040						
50-275	Certified 2017 Arvind Kulkarni Form 1040						
50-276	Certified 2018 Arvind Kulkarni Form 1040						
50-277	Certified 2019 Arvind Kulkarni Form 1040						
50-278	Certified 2016 David Link Form 1040						
50-279	Certified 2017 David Link Form 1040						
50-280	Certified 2018 David Link Form 1040						
50-281	Certified 2019 David Link Form 1040						
50-282	Certified 2014 Daniel Owens Form 1040						
50-283	Certified 2015 Daniel Owens Form 1040						
50-284	Certified 2016 Daniel Owens Form 1040						
50-285	Certified 2017 Daniel Owens Form 1040						
50-286	Certified 2018 Daniel Owens Form 1040						
50-287	Certified 2019 Daniel Owens Form 1040						
50-288	Certified 2014 Claude Harrell Form 1040						

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50-289	Certified 2016 Claude Harrell Form 1040						
50-290	Certified 2017 Claude Harrell Form 1040						
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50-292	Certified 2019 Claude Harrell Form 1040						
50-293	Certified 2016 Rymon Wilborn Form 1040						
50-294	Certified 2017 Rymon Wilborn Form 1040						
50-295	Certified 2018 Rymon Wilborn Form 1040						
50-296	Certified 2015 Brenda Bennett Form 1040						
50-297	Certified 2016 Brenda Bennett Form 1040						
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50-299	Certified 2018 Brenda Bennett Form 1040						
50-300	Certified 2019 Brenda Bennett Form 1040						
50-301	Certified 2020 Brenda Bennett Form 1040						
50-302	Certified 2021 Brenda Bennett Form 1040						
50-303	Certified 2022 Brenda Bennett Form 1040						
50-304	Certified 2022 Brenda Bennett Form 1040 (Amended)						
50-305	Certified 2014 Jody Mason-Jones Form 1040						
50-306	Certified 2015 Jody Mason-Jones Form 1040						
50-307	Certified 2016 Jody Mason-Jones Form 1040						
50-308	Certified 2017 Jody Mason-Jones Form 1040						
50-309	Certified 2018 Jody Mason-Jones Form 1040						
50-310	Certified 2019 Form 1040 Jody Mason-Jones and Daniel Mason-Jones						
50-311	Certified 2014 Daniel Mason-Jones Form 1040						
50-312	Certified 2015 Daniel Mason-Jones AMS Form 1040						
50-313	Certified 2015 Daniel Mason-Jones Account Transcript						
50-314	Certified 2016 Daniel Mason-Jones Form 1040						
50-315	Certified 2017 Daniel Mason-Jones Form 1040						
50-316	Certified 2018 Daniel Mason-Jones Form 1040						
50-317	Certified 2014 William Barber Account Transcript						

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50-318	Certified 2014 William Barber AMS Report						
50-319	Certified 2015 William Barber Form 1040						
50-320	Certified 2016 William Barber Form 1040						
50-321	Certified 2017 William Barber Form 1040						
50-322	Certified 2018 William Barber Form 1040						
50-323	Certified 2019 William Barber Form 1040						
50-324	Certified 2018 Taryn Reiss 2018 Form 1040						
50-325	Certified 2016 Andrew Ward Form 1040						
50-326	Certified 2017 Andrew Ward Form 1040						
50-327	Certified 2018 Andrew Ward Form 1040						
50-328	Certified 2019 Andrew Ward Form 1040						
50-329	Certified 2014 Jeff Herman Form 1040						
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50-332	Certified 2017 Jeff Herman Form 1040						
50-333	Certified 2018 Jeff Herman Form 1040						
50-334	Certified 2019 Jeff Herman Form 1040						
50-335	Certified 2018 Form 1065, CAZ Property, LLC						
50-336	Certified 2018 Form 1065, Dense Stone Property, LLC						
50-337	Certified 2018 Form 1065, Eureka Land Holdings, LLC						
50-338	Certified 2018 Form 1065, Ozark Land Holdings, LLC						
50-339	Certified 2018 Form 1065, Variegated Properties, LLC						
50-340	Certified 2013 Stephen Blevit Form 1040						
50-341	Certified 2014 Stephen Blevit Form 1040						
50-342	Certified 2015 Stephen Blevit Form 1040						
50-343	Certified 2016 Stephen Blevit Form 1040						
50-344	Certified 2017 Stephen Blevit Form 1040						
50-345	Certified 2018 Stephen Blevit Form 1040						
50-346	Certified 2019 Stephen Blevit Form 1040						
50-347	Certified 2013 Green Futures Form 1065						
50-348	Certified 2014 Brian Wainwright Form 1040						
50-349	Certified 2015 Brian Wainwright Form 1040						

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50-350	Certified 2016 Michael Brand Form 1040						
50-351	Certified 2019 Dwayne Rodgerson Form 1040						
50-352	Certified 2014 Randall Lenz Form 1040						
50-353	Certified 2015 Randall Lenz Form 1040						
50-354	Certified 2016 Randall Lenz Form 1040						
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50-356	Certified 2018 Randall Lenz Form 1040						
50-357	Certified 2019 Randall Lenz Form 1040						
50-358	Certified 2020 Randall Lenz Form 1040						
50-359	Certified 2017 Figure 8 Investors Form 1065						
50-360	Certified 2017 Figure 8 Partners Form 1065						
50-361	Certified 2017 Figure 8 GP Form 1065						
50-362	Certified 2010 AFB Investment Group Form 1065						
50-363	Certified 2011 AFB Investment Group Form 1065						
50-364	Certified 2012 AFB Investment Group Form 1065						
50-365	Certified 2013 AFB Investment Group Form 1065						
50-366	Certified 2014 AFB Investment Group Form 1065						
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50-368	Certified 2016 AFB Investment Group Form 1065						
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50-371	Certified 2019 AFB Investment Group Form 1065						
50-372	Certified 2020 AFB Investment Group Form 1065						
50-373	Certified 2021 AFB Investment Group Form 1065						
50-374	Certified 2013 Ana King Form 1040						
50-375	Certified 2014 Ana King Form 1040						
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50-380	Certified 2019 Ana King Form 1040						
50-381	Certified 2020 Ana King Form 1040						
50-382	Certified 2021 Ana King Form 1040						
50-383	Certified 2018 Tommy Sofield Form 1040						
50-384	Certified 2019 Jenny's Lane Form 1065						
50-385	Certified 2020 Jenny's Lane Form 1065						
50-388	Certified 2012 Highland Headwaters Form 1065						
50-389	Certified 2012 Laurel Headwaters Form 1065						

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50-390	Certified 2010 Francisco Garcia AMS Form 1040						
50-391	Certified 2010 Francisco Garcia IDRS						
50-392	Certified 2011 Francisco Garcia Form 1040 (Amended)						
50-393	Certified 2011 Francisco Garcia IDRS						
50-394	Certified 2012 Francisco Garcia AMS Form 1040						
50-395	Certified 2012 Francisco Garcia IDRS						
50-396	Certified 2013 Francisco Garcia Form 1040						
50-397	Certified 2014 Francisco Garcia Form 1040						
50-398	Certified 2015 Francisco Garcia Form 1040						
50-399	Certified 2016 Francisco Garcia Form 1040 (Paper)						
50-400	Certified 2017 Francisco Garcia Form 1040						
50-401	Certified 2018 Francisco Garcia Form 1040						
50-402	Certified 2017 Coastal Property Holdings Material Advisor Disclosure Statement						
50-403	Certified 2017 Victor Smith PC Material Advisor Disclosure Statement (Coastal Property Holdings)						
50-404	Certified 2017 Leonard C. Green Co. Material Advisor Disclosure Statement (Coastal Property Holdings)						
50-405	Certified 2017 Argent TH A Form 1065 K-1s (Contribution Year)						
50-406	Certified 2019 Ralph Anderson Form 1040						
50-407	Certified 2019 Lexington Capital Management Form 1065						
50-408	Certified 2019 Rockaway Associates Form 1065						
50-409	Certified 2019 Honey Badger Holdings Form 1041						
50-410	Certified 2015 Polymath Partners Form 1065						
50-411	Certified 2016 Polymath Partners Form 1065						
50-412	Certified 2017 Polymath Partners Form 1065						
50-413	Certified 2018 Polymath Partners Form 1065						
50-414	Certified 2019 Polymath Partners Form 1065						
50-415	Certified 2009 Robinson Laurel Form 1065 K-1s (Contribution Year)						
50-416	Certified 2010 Frank Griffin Account Transcript						
50-417	Certified 2012 Chau Nguyen Account Transcript						
50-418	Certified 2012 David Cooper Account Transcript						



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50-419	Certified 2012 Joseph Ventresca Account Transcript						
50-420	Certified 2012 Robert Gagliardi Account Transcript						
50-421	Certified 2013 Bob Cruikshank Form 1040						
50-422	Certified 2013 Diana Grootenk Form 1040						
50-423	Certified 2013 Jean Margeson Form 1040						
50-424	Certified 2014 Jean Margeson Form 1040						
50-425	Certified 2017 Jean Margeson Form 1040						
50-426	Certified 2013 Robert Hoye Account Transcript						
50-427	Certified 2014 Joseph Cottone Form 1040						
50-428	Certified 2015 Joseph Cottone Form 1040						
50-429	Certified 2016 Joseph Cottone Form 1040						
50-430	Certified 2017 Joseph Cottone Form 1040						
50-431	Certified 2015 Paul Webb Account Transcript						
50-432	Certified 2015 Todd Faulkner Account Transcript						
50-433	Certified 2017 Todd Faulkner Form 1040						
50-434	Certified 2017 Brian Henderson Form 1040						
50-435	Certified 2017 Brian Henderson Form 4868						
50-436	Certified 2017 Christopher Clark Form 1040						
50-437	Certified 2017 Christopher Clark Form 4868						
50-438	Certified 2017 James Ausherman Form 1040						
50-439	Certified 2017 Joseph Ricotta Account Transcript						
50-440	Certified 2017 JP Bretl Form 1040						
50-441	Certified 2017 Lance Eigel Form 1040						
50-442	Certified 2017 Lisa Maxwell Form 1040						
50-443	Certified 2017 Lisa Maxwell Form 4868						
50-444	Certified 2018 Spencer Treadwell Form 1040						
50-445	Certified 2017 American Equity Group Form 1065						
50-446	Certified 2017 Fisher Management Form 1120S						
50-447	Certified 2018 Peregrine Trust Form 1120S						
50-448	Certified 2018 Peregrine Trust Form 1041						

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50-449	Certified 2019 Peregrine Trust Form 1120S						
50-450	Certified 2013 Brian Wainwright Form 1040						
50-451	Certified 2011 Inland Capital Investment Fund Form 1065 K-1s (Contribution Year)						
50-452	Certified 2019 Bay Creek South Form 1065 K-1s (Contribution Year)						
50-453	Certified 2019 Anchor Land Holdings Form 1065						
50-454	Certified 2020 Anchor Land Holdings Form 1065						
50-455	Certified 2018 ICM Strategic Form 1065						
50-456	Certified 2019 ICM Strategic Form 1065						
50-457	Certified 2020 ICM Strategic Form 1065						
50-458	Certified 2021 ICM Strategic Form 1065						
50-459	Certified 2018 American Equity Group Form 1065						
50-460	Certified 2019 American Equity Group Form 1065						
50-461	Certified 2018 Inland Capital Investment Fund II Form 1065						
50-462	Certified 2018 Inland Capital Investment Fund Form 1065						
50-463	Certified 2019 Peregrine Trust Form 1041						
50-464	Certified 2017 Fisher Family Trust Form 1041						
50-465	Certified 2019 Preserve Communities Form 1065						
50-466	Certified 2013 Jack Fisher Form 1040						
50-467	Certified 2014 Jack Fisher Form 1040						
50-468	Certified 2015 Jack Fisher Form 1040						
50-469	Certified 2016 Jack Fisher Form 1040						
50-470	Certified 2019 BRB Appraisals Material Advisor Disclosure Statement (Eastern Sierra Holdings, Storm Crow)						
50-471	Certified 2019 BRB Appraisals Material Advisor Disclosure Statement (Mountaintop Vista Holdings, Winnemucca)						
50-472	Certified 2011 Jack Fisher Form 1040						
50-473	Certified 2012 Jack Fisher Form 1040						
50-474	Certified 2014 James Sinnott Form 1040						
50-475	Certified 2014 Inland Bluffton Investors Form 1065						
50-476	Certified 2017 Figure 8 (Highlands) Form 1065 (Contribution Year) with K-1s						
50-477	Certified 2014 2007 Fisher Family Trust Form 1041						

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50-479	Certified 2017 David Cooper Form 1040						
50-480	Certified 2017 Wesley Moss Form 1040						
50-481	Certified 2017 Matthew Reiner Form 1040						
50-482	Certified 2014 Polymath Partners Form 1065						
50-483	Certified 2013 Fisher Family Trust Form 1041						
50-484	Certified 2015 Fisher Family Trust Form 1041						
50-485	Certified 2015 Sand Investment Form 1065 K-1s (Contribution Year)						
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50-487	Certified 2014 Inland Bluffton Form 1065 K-1s (Contribution Year)						
50-488	Certified 2014 River Club Holdings Form 1065 K-1s (Contribution Year)						
50-489	Certified 2014 Thompson Mountain Holdings Form 1065 K-1s (Contribution Year)						
50-490	Certified 2014 Mountaintop Form 1065 Schedule K-1s (Contribution Year)						
51-1	ICIF 2013 Articles of Organization						
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51-6	Inland Capital Coastal Fund 2015. Certificate of Organization and Articles of Organization						
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51-8	Inland Capital Property Fund 2015 Certificate of Organization and Articles of Organization						
51-9	Inland Capital Sierra Holdings Certificate of Organization and Articles of Organization						
51-10	Coastal Property Holdings Certificate of Organization and Articles of Organization						
51-11	Community Investment Partnership Certificat of Organization and Articles of Organization						
51-12	Open Vista Holdings Certificate of Organization and Articles of Organization						
51-13	Coastal Community Partners Certificate of Organization and Articles of Organization						

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51-15	Eastern Sierra Holdings Entity Information						
51-16	Southeast Property Acquisition Entity Information						
51-17	Bay Creel Acquisitions Certificate of Organization and Articles of Organization						
52-1	ICIF 2014 Master Tracker						
52-2	2015 Master Trackers						
52-3	2016 Master Trackers						
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52-6	9/15/2019 attachment (master tracker) to email about SPA						
52-7	2019 Master Trackers						
52-10	Master Tracker SAIF 2014 and ICIF2014						
52-11	2018 Master Tracker (dated 9.15.2019) with one page of clients who paid in 2019						
52-12	2013 ICIF (Petite Pines and Green Fields) Deduction Calculation Spreadsheet						
52-13	Master Tracker (dated 9.15.2019) with one page of Smith and Lewis clients						
52-15	2014 SAIF Master Tracker (as of 2014.12.27)						
52-20	2014 SAIF Master Tracker (as of 2014.12.27)						
52-21	2014 SAIF Master Tracker (as of 2014.12.27)						
53-1	Sand Investment Expert Report						
53-2	Jenny's Lane Expert Report						
53-3	Nautical Hill Holdings Expert Report						
53-4	Hillside Holdings Expert Report						
53-5	Old Paris Expert Report						
53-6	Crimson Independence Expert Report						
53-7	Argent THA A Expert Report						
53-8	Figure 8 (GA) Expert Report						
53-9	Figure 8 (Highlands) Expert Report						
53-10	Sandlapper Hill Expert Report						
53-11	Storm Crow Expert Report						
53-12	Winnemucca Expert Report						
53-13	Ft Myers Expert Report						
53-14	Thompson Mountain Expert Report						
53-15	River Club Holdings Expert Report						
53-16	Mountaintop Expert Report						
53-17	Inland Bluffton Expert Report						
53-18	NC Whisper Mountain Expert Report						
53-19	Chestatee Expert Report						
53-20	Equity Investment Expert Report						
53-21	2018 Charlie Brigden Appraisal of CE at Winnemucca						

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53-22	Nautical Hill DCF Formula						
53-23	Old Paris DCF Formula						
53-24	Winnemucca DCF Formula						
53-25	Winnemucca 3D Aerial Photo						
53-26	2018.03.15 email with Weibel about the CE value being "not flexible"						
53-27	2019.05.13 email from Weibel to Bui and Sinnott about inputting Storm Crow revisions						
54-1	Photo of Recreational Vehicle and Trailer						
54-2	R.V. Kountry Receipt for Purchase of Recreational Vehicle and Trailer						
54-3	Flow of Funds - Purchase of RV and Trailer on Apr. 19, 2017, and Apr. 24, 2017						
54-4	Summary of Flow of Funds - Purchase of RV and Trailer on Apr. 19, 2017 and Apr. 24, 2017						
54-5	Asset Purchase - Purchase of RV and Trailer on Apr. 19, 2017 and Apr. 24, 2017						
54-6	Settlement Statement for 105 Good Hope Road						
54-7	Oct. 30, 2017 Email from Jim Sinnott to Cindy Ritchie, Vi Bui, and Jack Fisher re: how to pay for 105 Good Hope						
54-8	Flow of Funds - Purchase of a Home in Okatie, SC on Oct. 31, 2017						
54-9	Summary of Flow of Funds - Purchase of a Home in Okatie, SC on Oct. 31, 2017						
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54-11	Photo of Mercedes						
54-12	Purchase documents for Mercedes						
54-13	Flow of Funds - Purchase of a Mercedes GLS 550 4MATIC on Jan. 24, 2018						
54-14	Summary of Flow of Funds - Purchase of a Mercedes GLS 550 4MATIC on Jan. 24, 2018						
54-15	Asset Purchase - Purchase of a Mercedes GLS 550 4MATIC on Jan. 24, 2018						
54-16	Photo of Condo in Asheville, NC						
54-17	May 3, 2018 Letter to Jack Fisher re: Additional Earnest Money for Condo in Asheville, NC						
54-18	May 4, 2018 Emails between Jack Fisher and Cindy Ritchie re: Payments for Condo in Asheville, NC						
54-19	Deed for Condo in Asheville, NC						
54-20	Flow of Funds - Purchase of a Condo in Asheville, NC on Apr. 5, 2018 and May 22, 2018						

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54-21	Summary of Flow of Funds - Purchase of a Condo in Asheville, NC on Apr. 5, 2018 and May 22, 2018						
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64-3	Second Amended MIPA - Figure 8 Georgia						
64-4	Second Amended MIPA - Figure 8 Georgia						
64-5	Sandlapper Hill Review Report						
64-6	Figure 8 (Georgia) Review Report						
64-7	Figure 8 (Highlands) Review Report						
81-10	\$43,806 invoice for renovations at Fisher Roswell home						
82-1	May 12, 2015 Email from Randall Lenz to Kate Joy re: Commissions						
82-2	July 20, 2015 Emails between Randall Lenz and Kate Joy re: Can't Sell Tax Deductions						
82-3	July 31, 2017 Emails between Jack Fisher, Randall Lenz, and Kate Joy re: Tax Incentive Partnerships						
82-4	February 1, 2018 Email between Jack Fisher, Kate Joy, and Randall Lenz re: Lenz's marketing advice to "support the idea that the investments made are not for tax savings alone"						
82-5	July 18, 2019 Email from Randall Lenz to Jack Fisher and Kate Joy re: turning projects into cash producing investments and convincing investors it will be so						
82-6	August 30, 2019 Email from Jack Fisher to Randall Lenz re: 2019 Offering (Perquimans)						
82-7	October 4, 2019 Emails between Randall Lenz, Kate Joy, and Jack Fisher re: pushback from clients used to big tax deduction about risk being in a real estate investment for Perquimans						
82-8	October 10, 2019 Email from Jack Fisher to Randall Lenz in response to October 4, 2019 Emails re: pushback from clients						
82-9	October 28, 2019 Emails between Kate Joy, Randall Lenz, Jack Fisher, and others re: possibility of a capital call with Perquimans						
82-10	December 20, 2019 Email from Jack Fisher to Randall Lenz saying Perquimans Holdings will not make a charitable contribution in 2019						
82-11	July 7, 2020 Email from Jack Fisher to Randall Lenz stating Bay Creek deduction was 10% lower than expected because new appraisal used						

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82-12	December 20, 2019 Email from Jack Fisher to Randall Lenz disclosing search warrant						
82-13	November 19, 2020 Email from Kate Joy to Randall Lenz telling Lenz he can go into Eastern Sierra Holdings or the other fund						
82-14	March 4, 2020 Email from Andrew Marriner to Randall Lenz and Latonya Thompkins re: commissions for Lenz's personal units						
82-15	December 12, 2017 Email from Randall Lenz to Jack Fisher, Kate Joy re: Fisher's meeting with clients Larry and Thomas						
82-16	October 25, 2018 Email from Randall Lenz to Kate Joy re: client is indifferent about which fund and Lenz would like to limit his exposure to two offerings						
82-17	December 29, 2017 Email from Randall Lenz to Larry Mann re: adhering to the formalities of the transaction						
82-18	January 8, 2018 Email from Randall Lenz to Kate Joy and Jack Fisher re: client sent check today dated 12/28/2017						
82-19	Invoice from Randall Lenz to ICM dated August 27, 2015						
82-20	Invoice from Randall Lenz to ICM dated October 15, 2015						
82-21	Invoice from Randall Lenz to ICM dated January 20, 2016						
82-22	Invoice from Randall Lenz to ICM dated August 3, 2016						
82-23	Invoice from Randall Lenz to ICM dated January 24, 2017						
82-24	Invoice from Randall Lenz to ICM dated January 17, 2018						
82-25	Invoice from Randall Lenz to ICM dated January 15, 2019						
82-26	Invoice from Randall Lenz to ICM dated February 28, 2020						
82-27	January 24, 2017 ICM Letter to Randall Lenz re: Commissions for 2016 and \$66,000 check						
82-28	June 22, 2015 Email from Randall Lenz to Kate Joy asking for commentary on Stephen Small's opinion that "You can't sell income tax deductions"						
82-29	January 20, 2020 Emails between Randall Lenz and Kate Joy re: Bay Creek being oversubscribed so client likely to be refunded						
82-30	November 28, 2016 Email from Kate Joy to Randall Lenz re: switching client between funds						

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82-31	January 25, 2019 Email from Jennifer Buntin to Jack Fisher and Randall Lenz re: it not being too late for client to send in his payment						
82-32	December 28, 2019 Email from Andrew Marriner to Randall Lenz re: Bay Creek vote						
82-33	December 12, 2017 Email from Randall Lenz to client Larry Mann outlining estimated tax savings at various levels of "Inland Capital Investment"						
82-34	October 11, 2017 Email from Randall Lenz to client Jeffrey LaGrasso re: the "tax deduction fund"						
83-1	Email dated August 20, 2012 re: Roster & Logistics for Chapter Meeting and Conservation Easement Seminar						
83-2	Powerpoint Presentation						